AGGREGRATED INFORMATION FOR NATIONAL
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

R thousands	2017/18 Budget Main appropriation	2017/18 Budget Adjusted Budget	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter 1st Q as % of Main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter 2nd Q as % of Main appropriation	2017/18 Third Quarter Actual Expenditure	2017/18 Third Quarter 3rd Q as % of adjusted budget	2017/18 Year to Date Actual Expenditure	2017/18 Year to Date Total Expenditure as % of adjusted budget	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	374 843 501	338 107 258	94 689 325	25.3%	79 093 794	21.1%	79 227 281	23.4%	253 010 401	74.8%	74 606 328	74.7%	6.2%
Property rates	62 975 572	58 148 924	16 943 031	26.9%	13 348 615	21.2%	13 312 996	22.9%	43 604 642	75.0%	12 473 008	76.8%	6.7%
Property rates - penalties and collection charges	288 365	108 119	64 796	22.5%	59 940	20.8%	75 558	69.9%	200 294	185.3%	126 100	94.9%	(40.1%)
Service charges - electricity revenue	121 561 790	106 511 125	29 472 994	24.2%	23 245 208	19.1%	23 267 532	21.8%	75 985 734	71.3%	22 734 498	71.0%	2.3%
Service charges - water revenue	42 405 730	35 680 062	9 663 031	22.8%	9 726 164	22.9%	9 004 335	25.2%	28 393 530	79.6%	7 859 956	71.1%	14.6%
Service charges - sanitation revenue	16 679 046	14 844 976	2 672 919	16.0%	2 332 495	14.0%	3 418 951	23.0%	8 424 366	56.7%	3 073 731	71.9%	11.2%
Service charges - refuse revenue	12 097 464	10 704 729	2 830 949	23.4%	2 530 098	20.9%	2 453 722	22.9%	7 814 769	73.0%	2 506 301	74.9%	(2.1%)
Service charges - other	1 162 466	1 142 937	370 516	31.9%	392 826	33.8%	771 581	67.5%	1 534 923	134.3%	408 162	100.0%	89.0%
Rental of facilities and equipment	2 553 785	2 632 256	504 639	19.8%	685 434	26.8%	617 968	23.5%	1 808 041	68.7%	564 104	66.4%	9.5%
Interest earned - external investments	5 165 612	4 119 274	872 476	16.9%	1 384 328	26.8%	875 968	21.3%	3 132 772	76.1%	1 620 157	89.1%	(45.9%)
Interest earned - outstanding debtors	5 550 291	5 561 980	1 249 473	22.5%	1 287 827	23.2%	1 780 882	32.0%	4 318 182	77.6%	1 303 918	82.1%	36.6%
Dividends received	5 256	21 907	16 238	308.9%	5 279	100.4%	352 123	1 607.4%	373 640	1 705.6%	754	139.4%	46 611.6%
Fines	5 214 129	4 435 762	663 514	12.7%	867 956	16.6%	723 759	16.3%	2 255 229	50.8%	416 523	37.6%	73.8%
Licences and permits	998 626	1 257 719	251 586	25.2%	261 798	26.2%	277 203	22.0%	790 587	62.9%	170 038	61.2%	63.0%
Agency services	2 659 573	1 931 344	418 135	15.7%	479 341	18.0%	526 789	27.3%	1 424 265	73.7%	467 436	71.0%	12.7%
Transfers recognised - operational	81 972 117	79 625 576	25 126 024	30.7%	20 425 399	24.9%	21 003 527	26.4%	66 554 951	83.6%	16 685 438	84.0%	25.9%
Other own revenue	13 110 807	10 904 343	3 401 962	25.9%	2 034 627	15.5%	701 167	6.4%	6 137 757	56.3%	4 167 718	72.7%	(83.2%)
Gains on disposal of PPE	442 872	476 224	167 041	37.7%	26 458	6.0%	63 219	13.3%	256 718	53.9%	28 486	16.2%	121.9%
Operating Expenditure	378 650 977	345 236 539	70 925 012	18.7%	78 511 058	20.7%	72 143 025	20.9%	221 579 094	64.2%	70 267 970	64.6%	2.7%
Employee related costs	106 930 919	98 795 937	22 331 656	20.9%	24 599 312	23.0%	22 403 236	22.7%	69 334 203	70.2%	20 629 905	71.4%	8.6%
Remuneration of councillors	4 130 773	3 989 546	830 435	20.1%	847 494	20.5%	1 003 257	25.1%	2 681 186	67.2%	894 969	67.4%	12.1%
Debt impairment	21 344 330	18 240 974	3 313 529	15.5%	3 116 142	14.6%	2 393 717	13.1%	8 823 388	48.4%	2 831 754	47.8%	(15.5%)
Depreciation and asset impairment	32 070 937	30 608 030	4 265 202	13.3%	5 811 465	18.1%	4 470 603	14.6%	14 547 270	47.5%	5 390 200	54.3%	(17.1%)
Finance charges	10 524 039	8 633 261	1 303 354	12.4%	2 753 436	26.2%	1 710 300	19.8%	5 767 089	66.8%	1 904 890	60.9%	(10.2%)
Bulk purchases	110 290 355	94 349 516	24 492 603	22.2%	20 325 459	18.4%	21 692 617	23.0%	66 510 679	70.5%	20 290 977	69.0%	6.9%
Other Materials	15 924 125	13 808 838	1 502 166	9.4%	2 816 149	17.7%	2 583 287	18.7%	6 901 601	50.0%	1 650 094	56.7%	56.6%
Contracted services	32 056 845	37 612 316	5 435 509	17.0%	8 997 969	28.1%	8 294 218	22.1%	22 727 696	60.4%	5 501 329	59.2%	50.8%
Transfers and grants	5 194 769	4 407 061	773 105	14.9%	1 278 003	24.6%	829 997	18.8%	2 881 105	65.4%	1 257 429	58.7%	(34.0%)
Other expenditure	40 118 065	34 679 949	6 647 710	16.6%	7 959 849	19.8%	6 751 267	19.5%	21 358 825	61.6%	9 598 711	60.0%	(29.7%)
Loss on disposal of PPE	65 821	111 112	29 744	45.2%	5 781	8.8%	10 528	9.5%	46 053	41.4%	317 712	872.8%	(96.7%)
Surplus/(Deficit)	(3 807 476)	(7 129 281)	23 764 313		582 737		7 084 257		31 431 306		4 338 358		
Transfers recognised - capital	43 751 008	40 737 445	6 187 384	14.1%	7 997 033	18.3%	7 298 830	17.9%	21 483 248	52.7%	6 552 898	52.6%	11.4%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	683 170	299 557	35 237	5.2%	(21 137)	(3.1%)	43 483	14.5%	57 583	19.2%	58 208	14.3%	(25.3%)
Surplus/(Deficit) after capital transfers and contributions	40 626 702	33 907 721	29 986 934		8 558 633		14 426 570		52 972 137		10 949 464		
Taxation	396 803	352 728	14 784	3.7%	15 903	4.0%	15 385	4.4%	46 072	13.1%	5 985	6.1%	157.1%
Surplus/(Deficit) after taxation	40 229 899	33 554 993	29 972 150		8 542 731		14 411 185		52 926 066		10 943 480		
Attributable to minorities	-	-	6	-	-	-	(3 389)	-	(3 383)	-	-	-	(100.0%)
Surplus/(Deficit) attributable to municipality	40 229 899	33 554 993	29 972 156		8 542 731		14 407 796		52 922 683		10 943 480		
Share of surplus/ (deficit) of associate	-	0	-	-	-	-	(0)	(100.0%)	(0)	(100.0%)	0	-	(150.0%)
Surplus/(Deficit) for the year	40 229 899	33 554 993	29 972 156		8 542 731		14 407 796		52 922 683		10 943 480		

Part 2: Capital Revenue and Expenditure

R thousands	2017/18 Budget Main appropriation	2017/18 Budget Adjusted Budget	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter 1st Q as % of Main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter 2nd Q as % of Main appropriation	2017/18 Third Quarter Actual Expenditure	2017/18 Third Quarter 3rd Q as % of adjusted budget	2017/18 Year to Date Actual Expenditure	2017/18 Year to Date Total Expenditure as % of adjusted budget	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	70 623 096	73 709 018	7 494 950	10.6%	13 529 174	19.2%	10 595 047	14.4%	31 619 172	42.9%	10 709 752	46.8%	(1.1%)
National Government	39 563 937	41 248 397	4 837 392	12.2%	7 977 208	20.2%	6 498 729	15.8%	19 313 329	46.8%	5 713 098	50.4%	13.8%
Provincial Government	2 041 918	2 421 620	329 294	16.1%	284 867	14.0%	457 721	18.9%	1 071 882	44.3%	322 041	72.1%	42.1%
District Municipality	52 710	40 923	28	.1%	142	.3%	196	.5%	365	.9%	4 519	8.4%	(95.7%)
Other transfers and grants	549 200	226 671	56 591	10.3%	178 365	32.5%	101 796	44.9%	336 752	148.6%	3 263	6.0%	3 019.6%
Transfers recognised - capital	42 207 765	43 937 611	5 223 304	12.4%	8 440 582	20.0%	7 058 442	16.1%	20 722 329	47.2%	6 042 921	51.0%	16.8%
Borrowing	13 327 264	13 962 006	926 962	7.0%	2 130 393	16.0%	1 698 014	12.2%	4 755 369	34.1%	1 453 688	37.4%	16.8%
Internally generated funds	14 253 266	14 857 089	1 233 763	8.7%	2 600 651	18.2%	1 562 764	10.5%	5 397 177	36.3%	2 688 838	39.9%	(41.9%)
Public contributions and donations	834 801	952 311	110 921	13.3%	357 549	42.8%	275 827	29.0%	744 297	78.2%	524 305	135.4%	(47.4%)
Capital Expenditure Standard Classification	70 623 096	73 709 018	7 494 950	10.6%	13 529 174	19.2%	10 595 047	14.4%	31 619 172	42.9%	10 709 752	46.8%	(1.1%)
Governance and Administration	7 371 242	8 083 889	633 664	8.6%	867 347	11.8%	862 055	10.7%	2 363 066	29.2%	794 277	31.2%	8.5%
Executive & Council	2 355 166	2 132 787	124 306	5.3%	216 735	9.2%	138 990	6.5%	480 030	22.5%	273 638	23.3%	(49.2%)
Budget & Treasury Office	3 969 475	3 033 418	126 358	3.2%	258 814	6.5%	167 377	5.5%	552 548	18.2%	135 197	21.4%	23.8%
Corporate Services	1 046 602	2 917 684	383 000	36.6%	391 798	37.4%	555 689	19.0%	1 330 487	45.6%	385 442	42.8%	44.2%
Community and Public Safety	11 139 777	13 333 678	834 372	7.5%	1 859 011	16.7%	1 749 789	13.1%	4 443 172	33.3%	1 626 406	50.9%	7.6%
Community & Social Services	2 112 200	2 140 490	169 983	8.0%	281 674	13.3%	434 021	20.3%	885 677	41.4%	229 626	32.3%	89.0%
Sport And Recreation	1 372 966	1 506 664	88 389	6.4%	270 296	19.7%	184 858	12.3%	543 542	36.1%	174 635	43.8%	5.9%
Public Safety	1 011 654	1 462 854	63 713	6.3%	207 573	20.5%	171 462	11.7%	442 748	30.3%	168 329	33.7%	1.9%
Housing	6 306 304	7 755 631	452 270	7.2%	1 046 654	16.6%	912 281	11.8%	2 411 205	31.1%	1 002 402	66.0%	(9.0%)
Health	336 653	468 039	60 018	17.8%	52 814	15.7%	47 167	10.1%	159 999	34.2%	51 414	37.2%	(8.3%)
Economic and Environmental Services	19 772 563	18 823 512	2 243 002	11.3%	4 190 861	21.2%	3 091 089	16.4%	9 524 952	50.6%	3 049 789	46.9%	1.4%
Planning and Development	3 034 444	3 068 324	314 849	10.4%	590 289	19.5%	422 037	13.8%	1 327 176	43.3%	480 594	39.9%	(12.2%)
Road Transport	16 645 829	15 540 704	1 921 923	11.5%	3 573 697	21.5%	2 642 126	17.0%	8 137 747	52.4%	2 548 865	48.5%	3.7%
Environmental Protection	92 289	214 485	6 230	6.8%	26 875	29.1%	26 925	12.6%	60 029	28.0%	20 330	25.6%	32.4%
Trading Services	31 740 033	32 876 139	3 742 146	11.8%	6 549 116	20.6%	4 859 352	14.8%	15 150 614	46.1%	5 112 422	48.8%	(5.0%)
Electricity	8 044 251	7 325 757	848 091	10.5%	1 645 939	20.5%	1 207 012	16.5%	3 701 042	50.5%	1 600 996	43.2%	(24.6%)
Water	16 327 504	17 884 030	2 185 007	13.4%	3 546 542	21.7%	2 470 798	13.8%	8 202 347	45.9%	2 455 192	51.9%	.6%
Waste Water Management	6 063 081	6 160 536	635 270	10.5%	1 170 360	19.3%	997 261	16.2%	2 802 891	45.5%	898 454	51.0%	11.0%
Waste Management	1 305 198	1 505 816	73 778	5.7%	186 275	14.3%	184 281	12.2%	444 333	29.5%	157 781	38.6%	16.8%
Other	599 480	591 799	41 767	7.0%	62 840	10.5%	32 762	5.5%	137 369	23.2%	126 858	45.6%	(74.2%)

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	359 748 923	356 642 406	102 034 789	28.4%	97 377 732	27.1%	96 000 710	26.9%	295 413 230	82.8%	87 733 932	81.7%	9.4%
Property rates, penalties and collection charges	53 787 793	57 076 696	13 257 563	24.6%	13 720 994	25.5%	14 727 298	25.8%	41 705 855	73.1%	12 277 988	76.1%	19.9%
Service charges	157 420 672	152 702 350	35 400 874	22.5%	40 286 781	25.6%	37 379 889	24.5%	113 067 545	74.0%	35 260 686	73.3%	6.0%
Other revenue	22 156 294	21 688 283	11 129 071	50.2%	11 344 864	51.2%	8 410 798	38.8%	30 884 733	142.4%	9 982 264	119.2%	(15.7%)
Government - operating	76 476 554	78 176 937	28 695 569	37.5%	19 575 575	25.6%	20 919 264	26.8%	69 190 408	88.5%	16 594 227	88.3%	26.1%
Government - capital	42 282 507	39 512 501	12 164 956	28.8%	10 782 732	25.5%	12 480 301	31.6%	35 427 989	89.7%	11 700 675	85.7%	6.7%
Interest	7 569 035	7 410 201	1 385 745	18.3%	1 666 183	22.0%	2 082 867	28.1%	5 134 795	69.3%	1 917 925	81.5%	8.6%
Dividends	56 069	75 438	1 011	1.8%	601	1.1%	293	.4%	1 905	2.5%	166	12.0%	76.1%
Payments	(292 221 845)	(289 699 817)	(86 591 012)	29.6%	(83 652 348)	28.6%	(69 602 457)	24.0%	(239 845 816)	82.8%	(67 537 636)	83.8%	3.1%
Suppliers and employees	(279 296 307)	(273 856 398)	(84 876 917)	30.4%	(79 540 754)	28.5%	(67 225 949)	24.5%	(231 643 620)	84.6%	(64 839 463)	84.5%	3.7%
Finance charges	(9 153 233)	(10 326 104)	(945 605)	10.3%	(3 004 143)	32.8%	(1 467 298)	14.2%	(5 417 046)	52.5%	(1 513 184)	61.4%	(3.0%)
Transfers and grants	(3 772 304)	(5 517 315)	(768 490)	20.4%	(1 107 451)	29.4%	(909 209)	16.5%	(2 785 150)	50.5%	(1 184 988)	82.9%	(23.3%)
Net Cash from/(used) Operating Activities	67 527 078	66 942 589	15 443 777	22.9%	13 725 384	20.3%	26 398 253	39.4%	55 567 413	83.0%	20 196 296	71.7%	30.7%
Cash Flow from Investing Activities													
Receipts	2 368 143	2 019 496	1 601 405	67.6%	(7 598 025)	(320.8%)	600 806	29.8%	(5 395 814)	(267.2%)	1 274 631	(2 999.1%)	(52.9%)
Proceeds on disposal of PPE	1 039 583	2 552 949	1 518 451	146.1%	(1 052 902)	(101.3%)	702 005	27.5%	1 167 555	45.7%	276 010	(619.8%)	154.3%
Decrease in non-current debtors	148 413	(52 982)	(27 458)	(18.5%)	672 936	453.4%	(53 205)	100.4%	592 273	(1 117.9%)	(266 619)	50.7%	(80.0%)
Decrease in other non-current receivables	249 819	188 699	62 771	25.1%	154 585	61.9%	(938 010)	(497.1%)	(720 655)	(381.9%)	9 162	985.1%	(10 337.6%)
Decrease (increase) in non-current investments	930 328	(669 170)	47 640	5.1%	(7 372 644)	(792.5%)	890 016	(133.0%)	(6 434 988)	961.6%	1 256 078	(1 134.9%)	(29.1%)
Payments	(68 868 950)	(68 508 351)	(9 601 350)	13.9%	(3 144 531)	4.6%	(142 833 343)	208.5%	(155 579 224)	227.1%	(9 453 520)	52.0%	1 410.9%
Capital assets	(68 868 950)	(68 508 351)	(9 601 350)	13.9%	(3 144 531)	4.6%	(142 833 343)	208.5%	(155 579 224)	227.1%	(9 453 520)	52.0%	1 410.9%
Net Cash from/(used) Investing Activities	(66 500 807)	(66 488 855)	(7 999 945)	12.0%	(10 742 556)	16.2%	(142 232 537)	213.9%	(160 975 038)	242.1%	(8 178 889)	40.0%	1 639.0%
Cash Flow from Financing Activities													
Receipts	13 384 185	12 863 821	7 004 837	52.3%	643 996	4.8%	(1 058 509)	(8.2%)	6 590 325	51.2%	233 108	53.6%	(554.1%)
Short term loans	506 000	515 416	3 192 328	630.9%	28 835	5.7%	(9 055)	(1.8%)	3 212 108	623.2%	(563 613)	3 878.5%	(98.4%)
Borrowing long term/refinancing	12 655 407	12 132 878	3 760 317	29.7%	445 594	3.5%	(1 062 927)	(8.8%)	3 142 984	25.9%	536 107	37.4%	(298.3%)
Increase (decrease) in consumer deposits	222 778	215 527	52 192	23.4%	169 567	76.1%	13 473	6.3%	235 232	109.1%	260 614	39.4%	(94.8%)
Payments	(7 772 042)	(6 870 747)	(1 598 700)	20.6%	(1 454 569)	18.7%	(666 449)	9.7%	(3 719 719)	54.1%	(1 093 302)	66.2%	(39.0%)
Repayment of borrowing	(7 772 042)	(6 870 747)	(1 598 700)	20.6%	(1 454 569)	18.7%	(666 449)	9.7%	(3 719 719)	54.1%	(1 093 302)	66.2%	(39.0%)
Net Cash from/(used) Financing Activities	5 612 143	5 993 074	5 406 137	96.3%	(810 573)	(14.4%)	(1 724 958)	(28.8%)	2 870 606	47.9%	(860 194)	43.7%	100.5%
Net Increase/(Decrease) in cash held	6 638 414	6 446 808	12 849 968	193.6%	2 172 255	32.7%	(117 559 242)	(1 823.5%)	(102 537 019)	(1 590.5%)	11 157 214	(926.5%)	(1 153.7%)
Cash/cash equivalents at the year begin:	43 488 674	41 815 736	42 510 814	97.8%	54 953 021	126.4%	55 535 589	132.8%	42 510 814	101.7%	49 873 836	98.3%	11.4%
Cash/cash equivalents at the year end:	50 127 088	48 262 544	55 360 782	110.4%	57 125 276	114.0%	(62 023 653)	(128.5%)	(60 026 205)	(124.4%)	61 031 050	144.2%	(201.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	3 509 159	8.4%	1 679 093	4.0%	1 476 752	3.5%	35 215 117	84.1%	41 880 120	30.1%	859 416	2.1%	5 021 928
Trade and Other Receivables from Exchange Transactions - Electricity	4 853 234	26.3%	1 219 187	6.6%	734 103	4.0%	11 636 709	63.1%	18 443 233	13.2%	33 005	.2%	2 022 001
Receivables from Non-exchange Transactions - Property Rates	3 698 895	12.6%	1 257 666	4.3%	988 774	3.4%	23 387 721	79.7%	29 333 055	21.1%	3 528	-	3 682 847
Receivables from Exchange Transactions - Waste Water Management	1 213 764	8.8%	567 136	4.1%	533 218	3.8%	11 549 161	83.3%	13 863 278	10.0%	89 312	.6%	1 634 028
Receivables from Exchange Transactions - Waste Management	827 222	7.5%	369 428	3.4%	353 150	3.2%	9 419 801	85.9%	10 969 601	7.9%	42 597	.4%	927 799
Receivables from Exchange Transactions - Property Rental Debtors	116 626	4.9%	43 261	1.8%	35 650	1.5%	2 207 144	91.9%	2 402 681	1.7%	6 597	.3%	215 138
Interest on Arrear Debtor Accounts	500 533	3.8%	369 264	2.8%	414 180	3.1%	11 872 516	90.2%	13 156 492	9.5%	32 153	.2%	913 798
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	(286)	6.9%	(0)	-	5	(.1%)	(3 883)	93.2%	(4 164)	-	-	-	-
Other	437 631	4.8%	120 453	1.3%	133 535	1.5%	8 465 823	92.4%	9 157 442	6.6%	37 431	.4%	758 948
Total By Income Source	15 156 778	10.9%	5 625 486	4.0%	4 669 366	3.4%	113 750 109	81.7%	139 201 738	100.0%	1 104 037	.8%	15 176 489
Debtors Age Analysis By Customer Group													
Organs of State	654 052	8.3%	537 794	6.8%	359 344	4.5%	6 375 406	80.4%	7 926 597	5.7%	(4 588)	(.1%)	589 927
Commercial	5 747 940	26.0%	1 279 628	5.8%	765 144	3.5%	14 351 574	64.8%	22 144 286	15.9%	64 575	.3%	1 909 804
Households	8 328 269	8.1%	3 673 675	3.6%	3 261 865	3.2%	87 196 810	85.1%	102 460 618	73.6%	443 452	.4%	12 399 782
Other	426 516	6.4%	134 389	2.0%	283 013	4.2%	5 826 319	87.3%	6 670 238	4.8%	600 598	9.0%	276 976
Total By Customer Group	15 156 778	10.9%	5 625 486	4.0%	4 669 366	3.4%	113 750 109	81.7%	139 201 738	100.0%	1 104 037	.8%	15 176 489

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	4 769 976	28.3%	606 226	3.6%	1 009 346	6.0%	10 497 769	62.2%	16 883 317	41.7%
Bulk Water	1 814 353	26.5%	248 739	3.6%	448 252	6.6%	4 331 147	63.3%	6 842 492	16.9%
PAYE deductions	440 237	79.8%	15 997	2.9%	25 409	4.6%	70 338	12.7%	551 981	1.4%
VAT (output less input)	121 884	46.4%	5 363	2.0%	4 435	1.7%	130 978	49.9%	262 660	.6%
Pensions / Retirement	393 266	67.0%	15 927	2.7%	12 144	2.1%	166 049	28.3%	587 386	1.5%
Loan repayments	434 243	37.0%	14 811	1.3%	168 152	14.3%	555 570	47.4%	1 172 776	2.9%
Trade Creditors	5 559 811	70.2%	512 425	6.5%	416 706	5.3%	1 427 936	18.0%	7 916 878	19.6%
Auditor-General	25 030	6.6%	25 538	6.8%	29 714	7.9%	297 009	78.7%	377 290	.9%
Other	4 560 749	77.9%	116 120	2.0%	38 938	.7%	1 139 105	19.5%	5 854 912	14.5%
Total	18 119 548	44.8%	1 561 148	3.9%	2 153 095	5.3%	18 615 902	46.0%	40 449 692	100.0%

Contact Details

Municipal Manager		
Financial Manager		

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: BUFFALO CITY (BUF)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	6 200 028	5 937 024	1 645 052	26.5%	1 568 884	25.3%	1 443 763	24.3%	4 657 699	78.5%	1 446 723	76.9%	(.2%)
Property rates	1 225 285	1 121 175	343 475	28.0%	246 878	20.1%	241 583	21.5%	831 936	74.2%	222 282	68.3%	8.7%
Property rates - penalties and collection charges	-	-	-		-		-		-		-		-
Service charges - electricity revenue	1 806 439	1 845 641	415 902	23.0%	432 738	24.0%	401 997	21.8%	1 250 636	67.8%	431 817	75.7%	(6.9%)
Service charges - water revenue	479 127	511 438	140 832	29.4%	146 726	30.6%	152 091	29.7%	439 649	86.0%	94 606	76.3%	60.8%
Service charges - sanitation revenue	365 998	293 156	95 774	26.2%	88 345	24.1%	81 880	27.9%	266 000	90.7%	82 563	73.3%	(.8%)
Service charges - refuse revenue	336 766	266 917	86 591	25.7%	83 812	24.9%	76 371	28.6%	246 774	92.5%	76 960	75.1%	(.8%)
Service charges - other	23 566	19 495	9 116	38.7%	9 329	39.6%	13 666	70.1%	32 111	164.7%	6 702	87.7%	103.9%
Rental of facilities and equipment	23 174	25 119	3 680	15.9%	4 114	17.8%	4 491	17.9%	12 285	48.9%	3 942	53.0%	13.9%
Interest earned - external investments	157 241	131 002	33 670	21.4%	28 074	17.9%	28 126	21.5%	89 869	68.6%	34 422	77.1%	(18.3%)
Interest earned - outstanding debtors	36 844	42 844	12 230	33.2%	12 963	35.2%	14 242	33.2%	39 435	92.0%	13 235	108.3%	7.6%
Dividends received	-	-	-		-		-		-		-		-
Fines	9 157	9 894	4 381	47.8%	3 904	42.6%	2 829	28.6%	11 114	112.3%	2 141	73.3%	32.1%
Licences and permits	17 556	16 254	3 892	22.2%	17 046	97.1%	(10 872)	(66.9%)	10 067	61.9%	3 854	72.9%	(382.1%)
Agency services	53 393	44 763	-	-	-	-	21 184	47.3%	21 184	47.3%	-	-	(100.0%)
Transfers recognised - operational	1 368 106	1 370 858	453 311	33.1%	458 475	33.5%	382 000	27.9%	1 293 785	94.4%	366 869	89.8%	4.1%
Other own revenue	297 380	238 467	33 936	11.4%	35 971	12.1%	33 674	14.1%	103 581	43.4%	107 330	63.6%	(68.6%)
Gains on disposal of PPE	-	-	8 262	-	511	-	500	-	9 273	-	-	-	(100.0%)
Operating Expenditure	6 198 140	5 936 097	1 437 364	23.2%	2 079 074	33.5%	1 408 505	23.7%	4 924 943	83.0%	1 349 151	70.8%	4.4%
Employee related costs	1 748 500	1 733 321	446 107	25.5%	446 028	25.5%	445 335	25.7%	1 337 469	77.2%	374 753	73.2%	18.8%
Remuneration of councillors	63 248	60 381	13 538	21.4%	13 758	21.8%	17 357	28.7%	44 652	74.0%	14 605	71.1%	18.8%
Debt impairment	317 788	317 788	79 447	25.0%	79 447	25.0%	79 447	25.0%	238 341	75.0%	75 966	75.0%	4.6%
Depreciation and asset impairment	778 744	778 273	186 551	24.0%	687 032	88.2%	175 726	22.6%	1 049 309	134.8%	187 085	75.0%	(6.1%)
Finance charges	54 320	45 240	5 663	10.4%	17 139	31.6%	10 614	23.5%	33 416	73.9%	(295)	60.0%	(3 703.2%)
Bulk purchases	1 578 167	1 578 167	479 804	30.4%	339 094	21.5%	341 076	21.6%	1 159 973	73.5%	341 592	75.7%	(.2%)
Other Materials	-	81 406	18 425	-	21 409	-	17 086	21.0%	56 919	69.9%	-	-	(100.0%)
Contracted services	38 960	824 731	101 066	259.4%	189 107	485.4%	158 672	19.2%	448 845	54.4%	12 377	69.8%	1 182.0%
Transfers and grants	305 537	77 470	29 381	9.6%	148 292	48.5%	76 959	99.3%	254 632	328.7%	96 689	71.0%	(20.4%)
Other expenditure	1 312 876	430 241	77 384	5.9%	137 768	10.5%	86 233	20.0%	301 385	70.1%	246 379	60.3%	(65.0%)
Loss on disposal of PPE	-	9 078	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 889	926	207 688		(510 190)		35 258		(267 244)		97 572		
Transfers recognised - capital	795 307	819 328	94 039	11.8%	195 411	24.6%	53 954	6.6%	343 404	41.9%	111 264	55.1%	(51.5%)
Contributions recognised - capital	-	-	-		-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	797 196	820 255	301 726		(314 779)		89 212		76 160		208 836		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	797 196	820 255	301 726		(314 779)		89 212		76 160		208 836		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	797 196	820 255	301 726		(314 779)		89 212		76 160		208 836		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	797 196	820 255	301 726		(314 779)		89 212		76 160		208 836		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	1 646 166	1 634 320	127 625	7.8%	299 183	18.2%	180 103	11.0%	606 911	37.1%	259 298	50.3%	(30.5%)
National Government	795 307	810 063	94 500	11.9%	194 950	24.5%	97 380	12.0%	386 830	47.8%	119 070	55.6%	(18.2%)
Provincial Government	-	9 036	-	-	-	-	-	-	-	-	(7 806)	26.6%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	229	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	795 307	819 328	94 500	11.9%	194 950	24.5%	97 380	11.9%	386 830	47.2%	111 264	55.1%	(12.5%)
Borrowing	69 000	-	-	-	547	.8%	-	-	547	-	-	-	-
Internally generated funds	781 859	814 991	33 126	4.2%	103 686	13.3%	82 723	10.2%	219 534	26.9%	148 035	45.8%	(44.1%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	1 646 166	1 634 320	127 625	7.8%	299 183	18.2%	180 103	11.0%	606 911	37.1%	259 298	50.3%	(30.5%)
Governance and Administration	130 282	258 242	10 928	8.4%	7 203	5.5%	14 157	5.5%	32 287	12.5%	41 014	48.7%	(65.5%)
Executive & Council	26 462	46 439	479	1.8%	5 365	20.3%	4 555	9.8%	10 399	22.4%	40 544	51.0%	(88.8%)
Budget & Treasury Office	97 820	211 804	10 449	10.7%	1 838	1.9%	9 601	4.5%	21 888	10.3%	282	3.5%	3 305.2%
Corporate Services	6 000	-	-	-	-	-	-	-	-	-	188	192.4%	(100.0%)
Community and Public Safety	316 087	236 038	6 468	2.0%	41 875	13.2%	26 653	11.3%	74 996	31.8%	30 557	58.3%	(12.8%)
Community & Social Services	42 250	21 672	-	-	5 050	12.0%	5 493	25.3%	10 544	48.7%	10 534	61.2%	(47.9%)
Sport And Recreation	57 277	59 271	61	.1%	12 110	21.1%	9 896	16.7%	22 067	37.2%	4 548	75.2%	117.6%
Public Safety	30 205	11 980	2	-	(2)	-	475	4.0%	475	4.0%	497	5.9%	(4.4%)
Housing	186 355	142 315	6 403	3.4%	24 717	13.3%	10 792	7.6%	41 911	29.4%	14 978	66.2%	(27.9%)
Health	-	800	2	-	-	-	(2)	(.3%)	-	-	-	-	(100.0%)
Economic and Environmental Services	548 777	535 886	40 924	7.5%	112 448	20.5%	38 844	7.2%	192 216	35.9%	88 734	42.5%	(56.2%)
Planning and Development	277 821	220 605	14 555	5.2%	39 093	14.1%	17 461	7.9%	71 109	32.2%	25 063	18.6%	(30.3%)
Road Transport	270 956	305 900	26 357	9.7%	73 055	27.0%	21 301	7.0%	120 713	39.5%	63 671	63.6%	(66.5%)
Environmental Protection	-	9 382	12		300	-	82	.9%	394	4.2%	-	-	(100.0%)
Trading Services	628 020	553 056	67 527	10.8%	126 850	20.2%	95 814	17.3%	290 191	52.5%	81 204	52.8%	18.0%
Electricity	148 000	143 309	5 440	3.7%	27 752	18.8%	25 920	18.1%	59 112	41.2%	24 785	47.2%	4.6%
Water	130 000	133 119	24 029	18.5%	40 388	31.1%	22 662	17.0%	87 079	65.4%	47 242	69.1%	(52.0%)
Waste Water Management	284 198	235 458	37 882	13.3%	58 389	20.5%	40 237	17.1%	136 508	58.0%	5 617	53.8%	616.3%
Waste Management	65 822	41 171	176	.3%	322	.5%	6 995	17.0%	7 492	18.2%	3 560	8.9%	96.5%
Other	23 000	51 098	1 779	7.7%	10 807	47.0%	4 635	9.1%	17 220	33.7%	17 789	82.0%	(73.9%)

Part 3: Cash Receipts and Payments

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	6 648 307	6 426 699	1 708 621	25.7%	1 674 656	25.2%	1 773 330	27.6%	5 156 607	80.2%	1 609 595	76.8%	10.2%
Property rates, penalties and collection charges	1 133 389	1 037 087	288 725	25.5%	207 112	18.3%	212 057	20.4%	707 894	68.3%	244 465	64.6%	(13.3%)
Service charges	2 786 003	2 716 398	610 969	21.9%	624 262	22.4%	639 351	23.5%	1 874 583	69.0%	693 321	70.7%	(7.8%)
Other revenue	371 418	309 410	56 733	15.3%	69 162	18.6%	11 902	3.8%	137 797	44.5%	116 670	65.1%	(89.8%)
Government - operating	1 368 106	1 370 858	453 311	33.1%	485 200	35.5%	440 912	32.2%	1 379 423	100.6%	366 869	89.8%	20.2%
Government - capital	795 307	819 099	252 983	31.8%	247 883	31.2%	426 740	52.1%	927 606	113.2%	140 613	96.4%	203.5%
Interest	194 084	173 846	45 900	23.6%	41 037	21.1%	42 368	24.4%	129 304	74.4%	47 657	83.1%	(11.1%)
Dividends	0	-	0	4.5%	0	18.2%	0	-	0	-	-	-	(100.0%)
Payments	(4 860 127)	(4 747 301)	(1 352 977)	27.8%	(1 355 308)	27.9%	(1 095 333)	23.1%	(3 803 618)	80.1%	(1 116 628)	80.6%	(1.9%)
Suppliers and employees	(4 741 751)	(4 624 590)	(1 319 093)	27.8%	(1 191 145)	25.1%	(1 006 905)	21.8%	(3 517 143)	76.1%	(1 020 234)	81.4%	(1.3%)
Finance charges	(54 320)	(45 240)	(5 663)	10.4%	(17 139)	31.6%	(10 614)	23.5%	(33 416)	73.9%	295	60.0%	(3 703.2%)
Transfers and grants	(64 056)	(77 470)	(28 221)	44.1%	(147 025)	229.5%	(77 814)	100.4%	(253 059)	326.7%	(96 689)	71.5%	(19.5%)
Net Cash from/(used) Operating Activities	1 788 180	1 679 398	355 644	19.9%	319 348	17.9%	677 997	40.4%	1 352 989	80.6%	492 967	64.1%	37.5%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 583 446)	(1 634 320)	(94 039)	5.9%	(332 769)	21.0%	(180 103)	11.0%	(606 911)	37.1%	(259 298)	50.3%	(30.5%)
Capital assets	(1 583 446)	(1 634 320)	(94 039)	5.9%	(332 769)	21.0%	(180 103)	11.0%	(606 911)	37.1%	(259 298)	50.3%	(30.5%)
Net Cash from/(used) Investing Activities	(1 583 446)	(1 634 320)	(94 039)	5.9%	(332 769)	21.0%	(180 103)	11.0%	(606 911)	37.1%	(259 298)	50.3%	(30.5%)
Cash Flow from Financing Activities													
Receipts	69 000	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	69 000	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(49 274)	(47 642)	(8 246)	16.7%	(14 878)	30.2%	(8 625)	18.1%	(31 749)	66.6%	(11 766)	70.1%	(26.7%)
Repayment of borrowing	(49 274)	(47 642)	(8 246)	16.7%	(14 878)	30.2%	(8 625)	18.1%	(31 749)	66.6%	(11 766)	70.1%	(26.7%)
Net Cash from/(used) Financing Activities	19 726	(47 642)	(8 246)	(41.8%)	(14 878)	(75.4%)	(8 625)	18.1%	(31 749)	66.6%	(11 766)	70.1%	(26.7%)
Net Increase/(Decrease) in cash held	224 460	(2 563)	253 359	112.9%	(28 300)	(12.6%)	489 269	(19 092.2%)	714 329	(27 874.5%)	221 902	(160.1%)	120.5%
Cash/cash equivalents at the year begin:	2 291 798	1 686 754	1 690 102	73.7%	1 943 461	84.8%	1 915 162	113.5%	1 690 102	100.2%	2 298 395	99.7%	(16.7%)
Cash/cash equivalents at the year end:	2 516 257	1 684 191	1 943 461	77.2%	1 915 162	76.1%	2 404 431	142.8%	2 404 431	142.8%	2 520 297	110.0%	(4.6%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	66 258	12.8%	39 781	7.7%	22 700	4.4%	388 361	75.1%	517 100	26.5%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	91 770	49.9%	14 801	8.0%	7 181	3.9%	70 275	38.2%	184 026	9.4%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	75 665	11.4%	27 377	4.1%	20 707	3.1%	542 276	81.4%	666 025	34.1%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	22 447	12.2%	9 065	4.9%	6 091	3.3%	146 902	79.6%	184 504	9.5%	-	-	-
Receivables from Exchange Transactions - Waste Management	18 052	7.8%	9 085	3.9%	6 976	3.0%	197 792	85.3%	231 905	11.9%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	94	1.9%	89	1.8%	87	1.8%	4 621	94.5%	4 892	.3%	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	11 232	6.9%	3 938	2.4%	3 389	2.1%	144 925	88.6%	163 483	8.4%	-	-	-
Total By Income Source	285 515	14.6%	104 136	5.3%	67 131	3.4%	1 495 153	76.6%	1 951 935	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	21 487	45.1%	7 563	15.9%	4 148	8.7%	14 460	30.3%	47 658	2.4%	-	-	-
Commercial	114 052	21.9%	25 258	4.8%	15 727	3.0%	366 748	70.3%	521 786	26.7%	-	-	-
Households	139 454	12.5%	64 072	5.7%	40 849	3.7%	874 734	78.2%	1 119 109	57.3%	-	-	-
Other	10 521	4.0%	7 244	2.8%	6 406	2.4%	239 211	90.8%	263 382	13.5%	-	-	-
Total By Customer Group	285 515	14.6%	104 136	5.3%	67 131	3.4%	1 495 153	76.6%	1 951 935	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	113 126	100.0%	-	-	-	-	-	-	113 126	26.8%
Bulk Water	15 726	100.0%	-	-	-	-	-	-	15 726	3.7%
PAYE deductions	19 907	100.0%	-	-	-	-	-	-	19 907	4.7%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	24 433	100.0%	-	-	-	-	-	-	24 433	5.8%
Loan repayments	19 511	100.0%	-	-	-	-	-	-	19 511	4.6%
Trade Creditors	211 704	90.2%	17 619	7.5%	5 443	2.3%	-	-	234 766	55.7%
Auditor-General	70	100.0%	-	-	-	-	-	-	70	-
Other	(6 042)	100.0%	-	-	-	-	-	-	(6 042)	(1.4%)
Total	398 435	94.5%	17 619	4.2%	5 443	1.3%	-	-	421 498	100.0%

Contact Details

Municipal Manager	Mr Andile Sihlahla	043 705 1046
Financial Manager	Mr Vincent Pillay	043 705 1892

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NELSON MANDELA BAY (NMA)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	9 363 536	9 363 536	2 625 354	28.0%	2 447 682	26.1%	2 561 853	27.4%	7 634 888	81.5%	2 375 647	73.7%	7.8%
Property rates	1 882 347	1 882 347	494 634	26.3%	486 991	25.9%	428 380	22.8%	1 410 006	74.9%	439 760	75.6%	(2.6%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	3 748 825	3 748 825	1 056 940	28.2%	880 114	23.5%	1 036 106	27.6%	2 973 160	79.3%	816 708	72.8%	26.9%
Service charges - water revenue	714 594	714 594	240 007	33.6%	304 435	42.6%	297 015	41.6%	841 457	117.8%	236 639	83.7%	25.5%
Service charges - sanitation revenue	469 359	469 359	105 530	22.5%	103 005	21.9%	155 588	33.1%	364 123	77.6%	99 586	78.7%	56.2%
Service charges - refuse revenue	174 671	174 671	39 157	22.4%	39 119	22.4%	58 563	33.5%	136 840	78.3%	38 988	77.0%	50.2%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	18 886	18 886	6 542	34.6%	5 356	28.4%	9 583	50.7%	21 480	113.7%	5 648	70.7%	69.7%
Interest earned - external investments	105 175	105 175	19 959	19.0%	28 052	26.7%	34 485	32.8%	82 495	78.4%	27 264	76.9%	26.5%
Interest earned - outstanding debtors	178 343	178 343	52 089	29.2%	59 721	33.5%	63 348	35.5%	175 157	98.2%	26 532	68.4%	138.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	265 711	265 711	9 547	3.6%	10 244	3.9%	35 601	13.4%	55 392	20.8%	12 228	16.2%	191.1%
Licences and permits	26 671	26 671	2 763	10.4%	2 183	8.2%	9 844	36.9%	14 790	55.5%	2 628	57.1%	274.6%
Agency services	-	-	-	-	-	-	-	-	-	-	633	72.0%	(100.0%)
Transfers recognised - operational	1 543 704	1 543 704	552 631	35.8%	468 778	30.4%	443 377	28.7%	1 464 786	94.9%	428 496	73.9%	3.5%
Other own revenue	235 219	235 219	45 556	19.4%	59 683	25.4%	(10 038)	(4.3%)	95 202	40.5%	240 537	79.2%	(104.2%)
Gains on disposal of PPE	32	32	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	9 488 809	9 488 809	1 980 153	20.9%	2 275 678	24.0%	2 210 607	23.3%	6 466 437	68.1%	1 918 085	64.8%	15.3%
Employee related costs	2 842 251	2 842 251	592 165	20.8%	684 327	24.1%	616 395	21.7%	1 892 887	66.6%	576 389	71.1%	6.9%
Remuneration of councillors	70 938	70 938	16 134	22.7%	16 102	22.7%	20 790	29.3%	53 025	74.7%	17 231	72.7%	20.7%
Debt impairment	619 213	619 213	12 896	2.1%	167 746	27.1%	214 363	34.6%	395 005	63.8%	87 880	79.7%	143.9%
Depreciation and asset impairment	808 877	808 877	183	-	404 622	50.0%	202 393	25.0%	607 198	75.1%	208 786	62.7%	(3.1%)
Finance charges	148 169	148 169	12 752	8.6%	22 096	14.9%	51 022	34.4%	85 871	58.0%	21 526	58.4%	137.0%
Bulk purchases	3 005 447	3 005 447	995 270	33.1%	627 188	20.9%	850 879	28.3%	2 473 337	82.3%	650 223	73.8%	30.9%
Other Materials	276 975	276 975	51 584	18.6%	68 069	24.6%	89 314	32.2%	208 966	75.4%	78 192	47.4%	14.2%
Contracted services	1 183 120	1 183 120	77 097	6.5%	87 008	7.4%	86 722	7.3%	250 828	21.2%	114 964	49.7%	(24.6%)
Transfers and grants	112 165	112 165	36 542	32.6%	49 078	43.8%	(30 938)	(27.6%)	54 682	48.8%	50 808	101.3%	(160.9%)
Other expenditure	421 653	421 653	185 530	44.0%	149 442	35.4%	109 667	26.0%	444 639	105.5%	112 086	37.0%	(2.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(125 274)	(125 274)	645 201		172 004		351 246		1 168 451		457 562		
Transfers recognised - capital	1 321 667	1 321 667	201 131	15.2%	368 501	27.9%	187 222	14.2%	756 853	57.3%	139 150	46.5%	34.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	149 769	149 769	24 606	16.4%	(24 606)	(16.4%)	45 948	30.7%	45 948	30.7%	62 781	99.7%	(26.8%)
Surplus/(Deficit) after capital transfers and contributions	1 346 162	1 346 162	870 938		515 899		584 415		1 971 252		659 494		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1 346 162	1 346 162	870 938		515 899		584 415		1 971 252		659 494		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 346 162	1 346 162	870 938		515 899		584 415		1 971 252		659 494		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 346 162	1 346 162	870 938		515 899		584 415		1 971 252		659 494		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	1 601 891	1 669 909	231 496	14.5%	346 405	21.6%	242 162	14.5%	820 063	49.1%	257 618	50.7%	(6.0%)
National Government	999 317	956 740	142 797	14.3%	194 736	19.5%	144 304	15.1%	481 837	50.4%	137 999	47.8%	4.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	394 819	85 600	33 105	8.4%	74 769	18.9%	30 317	35.4%	138 192	161.4%	1 151	4.5%	2 533.0%
Transfers recognised - capital	1 394 136	1 042 340	175 903	12.6%	269 505	19.3%	174 621	16.8%	620 028	59.5%	139 150	46.5%	25.5%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	130 455	627 569	30 987	23.8%	66 920	51.3%	56 180	9.0%	154 087	24.6%	97 623	51.7%	(42.5%)
Public contributions and donations	77 300	-	24 606	31.8%	9 981	12.9%	11 361	-	45 948	-	20 845	99.7%	(45.5%)
Capital Expenditure Standard Classification	1 601 891	1 669 909	231 496	14.5%	346 405	21.6%	242 162	14.5%	820 063	49.1%	257 618	50.7%	(6.0%)
Governance and Administration	58 535	87 155	1 286	2.2%	30 985	52.9%	6 560	7.5%	38 830	44.6%	6 285	39.4%	4.4%
Executive & Council	-	6 411	0	-	-	-	3 789	59.1%	3 789	59.1%	734	6.6%	416.0%
Budget & Treasury Office	58 535	80 745	1 286	2.2%	30 985	52.9%	2 771	3.4%	35 041	43.4%	751	36.1%	269.1%
Corporate Services	-	-	-	-	-	-	-	-	-	-	4 800	68.7%	(100.0%)
Community and Public Safety	333 296	312 658	58 294	17.5%	45 874	13.8%	28 363	9.1%	132 531	42.4%	31 002	46.2%	(8.5%)
Community & Social Services	57 000	11 895	941	1.7%	1 283	2.3%	1 718	14.4%	3 943	33.1%	4 346	66.4%	(60.5%)
Sport And Recreation	34 720	58 887	3 800	10.9%	1 033	3.0%	2 461	4.2%	7 294	12.4%	3 160	41.8%	(22.1%)
Public Safety	12 400	19 000	206	1.7%	1 522	12.3%	5 255	27.7%	6 983	36.8%	1 193	22.2%	340.4%
Housing	229 176	221 676	53 346	23.3%	42 036	18.3%	18 929	8.5%	114 311	51.6%	22 093	46.4%	(14.3%)
Health	-	1 200	-	-	-	-	-	-	-	-	210	118.7%	(100.0%)
Economic and Environmental Services	408 211	529 922	48 656	11.9%	106 376	26.1%	71 372	13.5%	226 405	42.7%	55 897	41.8%	27.7%
Planning and Development	-	73 410	7 212	-	5 665	-	9 857	13.4%	22 733	31.0%	13 498	29.4%	(27.0%)
Road Transport	405 011	455 012	40 097	9.9%	86 673	21.4%	55 138	12.1%	181 908	40.0%	35 367	44.9%	55.9%
Environmental Protection	3 200	1 500	1 348	42.1%	14 038	438.7%	6 378	425.2%	21 764	1 450.9%	7 033	59.5%	(9.3%)
Trading Services	801 850	740 174	123 260	15.4%	163 170	20.3%	135 867	18.4%	422 297	57.1%	164 434	58.8%	(17.4%)
Electricity	282 486	282 372	70 598	25.0%	59 652	21.1%	47 504	16.8%	177 754	63.0%	69 275	78.8%	(31.4%)
Water	193 000	200 200	32 841	17.0%	47 170	24.4%	38 293	19.1%	118 304	59.1%	43 169	57.7%	(11.3%)
Waste Water Management	314 364	234 764	16 169	5.1%	47 904	15.2%	46 809	19.9%	110 882	47.2%	49 069	46.0%	(4.6%)
Waste Management	12 000	22 838	3 652	30.4%	8 444	70.4%	3 260	14.3%	15 357	67.2%	2 921	39.1%	11.6%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	10 006 609	8 781 680	2 984 171	29.8%	2 942 985	29.4%	3 083 277	35.1%	9 010 433	102.6%	2 507 400	82.2%	23.0%
Property rates, penalties and collection charges	1 769 406	1 824 302	516 620	29.2%	521 423	29.5%	369 502	20.3%	1 407 545	77.2%	342 055	72.3%	8.0%
Service charges	4 801 002	5 093 813	1 267 752	26.4%	1 215 117	25.3%	1 133 215	22.2%	3 616 083	71.0%	1 031 381	70.5%	9.9%
Other revenue	325 068	267 230	306 575	94.3%	343 216	105.6%	264 084	98.8%	913 874	342.0%	439 118	174.0%	(39.9%)
Government - operating	1 543 704	1 474 105	502 907	32.6%	393 320	25.5%	461 266	31.3%	1 357 492	92.1%	228 903	60.1%	101.5%
Government - capital	1 462 255	-	358 336	24.5%	439 850	30.1%	827 066	-	1 625 251	-	440 561	94.0%	87.7%
Interest	105 174	122 231	31 982	30.4%	30 061	28.6%	28 145	23.0%	90 188	73.8%	25 381	86.2%	10.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(8 048 789)	(8 220 235)	(2 082 302)	25.9%	(2 629 216)	32.7%	(1 859 128)	22.6%	(6 570 647)	79.9%	(1 934 581)	81.4%	(3.9%)
Suppliers and employees	(7 788 682)	(7 980 761)	(2 042 761)	26.2%	(2 601 502)	33.4%	(1 842 605)	23.1%	(6 486 867)	81.3%	(1 850 478)	81.6%	(.4%)
Finance charges	(147 941)	(148 450)	(31 033)	21.0%	(21 841)	14.8%	-	-	(52 874)	35.6%	(53 756)	84.4%	(100.0%)
Transfers and grants	(112 165)	(91 023)	(8 509)	7.6%	(5 873)	5.2%	(16 524)	18.2%	(30 905)	34.0%	(30 347)	60.3%	(45.5%)
Net Cash from/(used) Operating Activities	1 957 820	561 446	901 869	46.1%	313 769	16.0%	1 224 148	218.0%	2 439 786	434.6%	572 819	86.4%	113.7%
Cash Flow from Investing Activities													
Receipts	148 129	1 528 660	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	149 469	1 565 912	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	(1 340)	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	(37 252)	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 468 793)	(1 639 030)	(456 168)	31.1%	(292 977)	19.9%	(241 626)	14.7%	(990 771)	60.4%	(245 131)	67.5%	(1.4%)
Capital assets	(1 468 793)	(1 639 030)	(456 168)	31.1%	(292 977)	19.9%	(241 626)	14.7%	(990 771)	60.4%	(245 131)	67.5%	(1.4%)
Net Cash from/(used) Investing Activities	(1 320 664)	(110 371)	(456 168)	34.5%	(292 977)	22.2%	(241 626)	218.9%	(990 771)	897.7%	(245 131)	67.2%	(1.4%)
Cash Flow from Financing Activities													
Receipts	3 937	6 405	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	3 937	6 405	-	-	-	-	-	-	-	-	-	-	-
Payments	(86 409)	(86 409)	(21 351)	24.7%	(21 814)	25.2%	-	-	(43 165)	50.0%	(26 280)	77.0%	(100.0%)
Repayment of borrowing	(86 409)	(86 409)	(21 351)	24.7%	(21 814)	25.2%	-	-	(43 165)	50.0%	(26 280)	77.0%	(100.0%)
Net Cash from/(used) Financing Activities	(82 472)	(80 004)	(21 351)	25.9%	(21 814)	26.5%	-	-	(43 165)	54.0%	(26 280)	82.7%	(100.0%)
Net Increase/(Decrease) in cash held	554 683	371 071	424 350	76.5%	(1 022)	(.2%)	982 522	264.8%	1 405 850	378.9%	301 409	555.2%	226.0%
Cash/cash equivalents at the year begin:	1 673 151	1 630 374	1 630 374	97.4%	2 054 724	122.8%	2 053 702	126.0%	1 630 374	100.0%	1 647 777	100.0%	24.6%
Cash/cash equivalents at the year end:	2 227 835	2 001 445	2 054 724	92.2%	2 053 702	92.2%	3 036 224	151.7%	3 036 224	151.7%	1 949 185	116.5%	55.8%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - I Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	169 554	17.1%	129 841	13.1%	77 858	7.8%	616 899	62.1%	994 152	23.1%	60 595	6.1%	652 584
Trade and Other Receivables from Exchange Transactions - Electricity	224 704	30.1%	41 030	5.5%	14 072	1.9%	466 555	62.5%	746 361	17.3%	2 582	.3%	464 443
Receivables from Non-exchange Transactions - Property Rates	591 506	54.5%	53 591	4.9%	44 563	4.1%	395 272	36.4%	1 084 933	25.2%	9 579	.9%	720 854
Receivables from Exchange Transactions - Waste Water Management	70 941	19.9%	28 436	8.0%	17 415	4.9%	239 360	67.2%	356 153	8.3%	16 867	4.7%	256 599
Receivables from Exchange Transactions - Waste Management	31 359	16.0%	11 479	5.9%	5 513	2.8%	147 581	75.3%	195 932	4.6%	6 414	3.3%	163 058
Receivables from Exchange Transactions - Property Rental Debtors	1 564	6.7%	2 684	11.5%	783	3.4%	18 241	78.4%	23 272	.5%	-	-	12
Interest on Arrear Debtor Accounts	21 682	3.7%	27 571	4.7%	16 303	2.8%	519 254	88.8%	584 811	13.6%	8 486	1.5%	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	23 575	7.4%	7 335	2.3%	4 086	1.3%	282 704	89.0%	317 700	7.4%	3 956	1.2%	-
Total By Income Source	1 134 886	26.4%	301 967	7.0%	180 594	4.2%	2 685 866	62.4%	4 303 314	100.0%	108 479	2.5%	2 257 551
Debtors Age Analysis By Customer Group													
Organs of State	24 306	18.2%	10 521	7.9%	4 465	3.3%	94 245	70.6%	133 537	3.1%	-	-	-
Commercial	491 439	32.2%	87 429	5.7%	43 922	2.9%	905 271	59.2%	1 528 061	35.5%	-	-	-
Households	619 141	23.4%	204 017	7.7%	132 207	5.0%	1 686 350	63.8%	2 641 716	61.4%	108 479	4.1%	2 257 551
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 134 886	26.4%	301 967	7.0%	180 594	4.2%	2 685 866	62.4%	4 303 314	100.0%	108 479	2.5%	2 257 551

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	29 974	100.0%	-	-	-	-	-	-	29 974	20.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	101 071	89.8%	6 454	5.7%	511	.5%	4 486	4.0%	112 522	76.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	3 746	100.0%	-	-	-	-	-	-	3 746	2.6%
Total	134 791	92.2%	6 454	4.4%	511	.3%	4 486	3.1%	146 243	100.0%

Contact Details

Municipal Manager	Mr Johann Mettler	041 506 3209
Financial Manager	Ms Barbara de Scande	041 506 1201

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: DR BEYERS NAUDE (EC101)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	316 921	326 134	130 728	41.2%	71 659	22.6%	50 077	15.4%	252 465	77.4%	80 753	72.9%	(38.0%)
Property rates	43 595	39 445	32 743	75.1%	(1)	-	(1)	-	32 741	83.0%	(3)	68.0%	(57.7%)
Property rates - penalties and collection charges	-	-	1 548		1 724	-	1 734	-	5 005		1 526	-	13.6%
Service charges - electricity revenue	92 106	97 672	25 355	27.5%	23 374	25.4%	26 600	27.2%	75 329	77.1%	25 079	64.5%	6.1%
Service charges - water revenue	30 538	29 304	7 976	26.1%	7 248	23.7%	4 587	15.7%	19 811	67.6%	8 821	73.1%	(48.0%)
Service charges - sanitation revenue	14 866	15 409	7 987	53.7%	2 550	17.2%	2 541	16.5%	13 078	84.9%	2 318	71.8%	9.6%
Service charges - refuse revenue	8 889	11 680	4 835	54.4%	2 336	26.3%	2 367	20.3%	9 538	81.7%	1 718	62.2%	37.8%
Service charges - other	888	1 015	307	34.6%	205	23.1%	288	28.4%	800	78.8%	262	69.6%	9.9%
Rental of facilities and equipment	1 074	783	299	27.8%	173	16.1%	174	22.3%	646	82.6%	164	56.3%	6.1%
Interest earned - external investments	1 377	2 339	769	55.9%	81	5.9%	126	5.4%	976	41.7%	240	50.6%	(47.6%)
Interest earned - outstanding debtors	1 867	2 768	741	39.7%	674	36.1%	709	25.6%	2 124	76.7%	900	32.7%	(21.2%)
Dividends received	-	-	-		-	-	-	-	-	-	-	-	-
Fines	100	72	20	19.5%	18	17.6%	26	36.3%	63	88.2%	23	27.3%	11.9%
Licences and permits	5 972	1 416	1 379	23.1%	975	16.3%	537	37.9%	2 891	204.1%	1 297	80.8%	(58.6%)
Agency services	334	2 530	(159)	(47.8%)	-	-	82	3.2%	(77)	(3.1%)	11	11.9%	616.0%
Transfers recognised - operational	107 439	113 919	46 793	43.6%	32 139	29.9%	9 924	8.7%	88 856	78.0%	38 254	83.0%	(74.1%)
Other own revenue	1 284	1 189	121	9.4%	163	12.7%	383	32.2%	668	56.2%	142	(.7%)	170.4%
Gains on disposal of PPE	6 593	6 593	15	.2%	0	-	-	-	15	.2%	-	595.2%	-
Operating Expenditure	397 934	440 304	85 437	21.5%	66 098	16.6%	73 889	16.8%	225 424	51.2%	68 258	48.2%	8.2%
Employee related costs	126 434	127 372	28 844	22.8%	35 187	27.8%	30 154	23.7%	94 185	73.9%	28 135	68.6%	7.2%
Remuneration of councillors	9 195	9 324	2 050	22.3%	2 263	24.6%	3 016	32.3%	7 329	78.6%	2 185	56.6%	38.0%
Debt impairment	8 860	14 860	-	-	-	-	35	.2%	35	.2%	-	1.8%	(100.0%)
Depreciation and asset impairment	71 165	65 165	1	-	-	-	0	-	1	-	-	-	(100.0%)
Finance charges	328	5 298	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	61 837	82 000	29 959	48.4%	9 688	15.7%	24 068	29.4%	63 715	77.7%	18 061	83.2%	33.3%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	3 563	11 610	1 314	36.9%	2 063	57.9%	1 336	11.5%	4 714	40.6%	926	29.8%	44.2%
Transfers and grants	67	187	5	6.7%	3	4.5%	5	2.4%	12	6.4%	5	-	-
Other expenditure	116 447	124 450	23 264	20.0%	16 893	14.5%	15 276	12.3%	55 432	44.5%	18 947	48.2%	(19.4%)
Loss on disposal of PPE	37	37	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(81 012)	(114 169)	45 291		5 561		(23 812)		27 041		12 495		
Transfers recognised - capital	64 760	73 593	12 925	20.0%	11 629	18.0%	13 221	18.0%	37 775	51.3%	25 036	49.6%	(47.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(16 252)	(40 576)	58 216		17 190		(10 590)		64 816		37 532		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(16 252)	(40 576)	58 216		17 190		(10 590)		64 816		37 532		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(16 252)	(40 576)	58 216		17 190		(10 590)		64 816		37 532		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(16 252)	(40 576)	58 216		17 190		(10 590)		64 816		37 532		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	64 760	72 647	13 618	21.0%	9 715	15.0%	13 601	18.7%	36 934	50.8%	3 816	15.7%	256.4%
National Government	64 460	69 831	13 618	21.1%	9 715	15.1%	13 601	19.5%	36 934	52.9%	3 816	20.0%	256.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	2 150	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	64 460	71 981	13 618	21.1%	9 715	15.1%	13 601	18.9%	36 934	51.3%	3 816	15.8%	256.4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	300	666	-	-	-	-	-	-	-	-	-	.5%	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	64 760	72 647	13 618	21.0%	9 715	15.0%	13 601	18.7%	36 934	50.8%	3 816	15.7%	256.4%
Governance and Administration	1 510	2 426	11	.8%	131	8.7%	100	4.1%	243	10.0%	232	37.0%	(56.7%)
Executive & Council	-	1 630	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 510	550	11	.8%	131	8.7%	89	16.2%	231	42.1%	232	61.8%	(61.6%)
Corporate Services	-	246	-	-	-	-	11	4.6%	11	4.6%	-	-	(100.0%)
Community and Public Safety	4 094	3 065	827	20.2%	492	12.0%	-	-	1 319	43.0%	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	1 915	827	-	492	-	-	-	1 319	68.9%	-	-	-
Public Safety	4 094	1 150	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 320	7 083	4 519	194.7%	3 111	134.1%	218	3.1%	7 848	110.8%	276	23.5%	(21.2%)
Planning and Development	-	426	40	-	266	-	-	-	307	71.9%	-	-	-
Road Transport	2 320	6 656	4 479	193.0%	2 844	122.6%	218	3.3%	7 541	113.3%	276	24.5%	(21.2%)
Environmental Protection	-	-	-		-	-	-	-	-	-	-	-	-
Trading Services	56 836	60 005	8 261	14.5%	5 980	10.5%	13 283	22.1%	27 524	45.9%	3 308	14.7%	301.6%
Electricity	7 300	11 187	2 936	40.2%	1 026	14.1%	1 920	17.2%	5 882	52.6%	147	2.3%	1 206.7%
Water	43 306	31 285	1 900	4.4%	1 438	3.3%	10 806	34.5%	14 144	45.2%	497	5.5%	2 072.8%
Waste Water Management	6 231	9 797	615	9.9%	1 578	25.3%	420	4.3%	2 614	26.7%	2 663	66.3%	(84.2%)
Waste Management	-	7 736	2 810	-	1 938	-	137	1.8%	4 885	63.2%	-	-	(100.0%)
Other	-	69	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	375 088	383 269	105 903	28.2%	68 797	18.3%	75 274	19.6%	249 974	65.2%	-	37.0%	(100.0%)
Property rates, penalties and collection charges	43 595	37 473	13 427	30.8%	4 688	10.8%	4 709	12.6%	22 824	60.9%	-	38.2%	(100.0%)
Service charges	147 286	149 956	27 700	18.8%	28 683	19.5%	24 906	16.6%	81 290	54.2%	-	17.0%	(100.0%)
Other revenue	8 765	5 989	2 785	31.8%	7 149	81.6%	6 658	111.2%	16 592	277.1%	-	685.1%	(100.0%)
Government - operating	107 439	113 919	46 822	43.6%	13 732	12.8%	24 347	21.4%	84 901	74.5%	-	41.6%	(100.0%)
Government - capital	64 760	73 593	15 090	23.3%	14 463	22.3%	14 615	19.9%	44 167	60.0%	-	-	(100.0%)
Interest	3 243	2 339	79	2.4%	81	2.5%	40	1.7%	200	8.6%	-	3.5%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(397 896)	(349 797)	(124 256)	31.2%	(102 249)	25.7%	(93 146)	26.6%	(319 652)	91.4%	-	37.9%	(100.0%)
Suppliers and employees	(397 501)	(344 312)	(124 252)	31.3%	(102 246)	25.7%	(93 142)	27.1%	(319 640)	92.8%	-	38.7%	(100.0%)
Finance charges	(328)	(5 298)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(67)	(187)	(5)	6.7%	(3)	4.5%	(5)	2.4%	(12)	6.4%	-	.1%	(100.0%)
Net Cash from/(used) Operating Activities	(22 808)	33 472	(18 353)	80.5%	(33 453)	146.7%	(17 872)	(53.4%)	(69 678)	(208.2%)	-	23.0%	(100.0%)
Cash Flow from Investing Activities													
Receipts	6 593	6 593	33 151	502.8%	42 266	641.1%	19 903	301.9%	95 319	1 445.7%	-	535.0%	(100.0%)
Proceeds on disposal of PPE	6 593	6 593	15	.2%	0	-	-	-	15	.2%	-	535.0%	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	33 136	-	42 265	-	19 903	-	95 304	-	-	-	(100.0%)
Payments	(64 760)	(72 647)	(13 618)	21.0%	(9 715)	15.0%	(3 065)	4.2%	(26 398)	36.3%	-	8.0%	(100.0%)
Capital assets	(64 760)	(72 647)	(13 618)	21.0%	(9 715)	15.0%	(3 065)	4.2%	(26 398)	36.3%	-	8.0%	(100.0%)
Net Cash from/(used) Investing Activities	(58 167)	(66 054)	19 533	(33.6%)	32 551	(56.0%)	16 838	(25.5%)	68 921	(104.3%)	-	5.5%	(100.0%)
Cash Flow from Financing Activities													
Receipts	2 138	75	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	2 138	75	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	2 138	75	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(78 837)	(32 507)	1 180	(1.5%)	(902)	1.1%	(1 035)	3.2%	(757)	2.3%	-	(1.4%)	(100.0%)
Cash/cash equivalents at the year begin:	557	38 271	-	-	1 180	211.9%	278	.7%	-	-	1 789	146.1%	(84.5%)
Cash/cash equivalents at the year end:	(78 280)	5 764	1 180	(1.5%)	278	(.4%)	(757)	(13.1%)	(757)	(13.1%)	1 789	(2.5%)	(142.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	726	1.4%	1 206	2.3%	1 475	2.8%	49 683	93.6%	53 091	35.8%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 158	46.0%	798	6.0%	453	3.4%	5 977	44.6%	13 387	9.0%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	350	1.2%	339	1.2%	285	1.0%	28 140	96.7%	29 114	19.6%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	595	2.1%	417	1.5%	381	1.4%	26 623	95.0%	28 015	18.9%	-	-	-
Receivables from Exchange Transactions - Waste Management	557	2.9%	473	2.4%	448	2.3%	18 064	92.4%	19 542	13.2%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(880)	(16.9%)	82	1.6%	45	.9%	5 951	114.5%	5 199	3.5%	-	-	-
Total By Income Source	7 507	5.1%	3 315	2.2%	3 088	2.1%	134 437	90.6%	148 347	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	1 397	14.2%	414	4.2%	382	3.9%	7 651	77.7%	9 844	6.6%	-	-	-
Commercial	2 867	23.2%	571	4.6%	263	2.1%	8 659	70.1%	12 360	8.3%	-	-	-
Households	3 241	2.6%	2 330	1.9%	2 443	1.9%	117 880	93.6%	125 894	84.9%	-	-	-
Other	2	.6%	0	.2%	0	.2%	247	99.0%	250	.2%	-	-	-
Total By Customer Group	7 507	5.1%	3 315	2.2%	3 088	2.1%	134 437	90.6%	148 347	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	7 210	34.2%	7 208	34.2%	6 649	31.6%	-	-	21 066	46.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	386	3.5%	1 514	13.8%	333	3.0%	8 759	79.7%	10 991	24.4%
Auditor-General	(3 999)	(30.8%)	211	1.6%	331	2.6%	16 422	126.7%	12 965	28.8%
Other	-	-	-	-	-	-	-	-	-	-
Total	3 597	8.0%	8 932	19.8%	7 313	16.2%	25 181	55.9%	45 023	100.0%

Contact Details

Municipal Manager	Dr Edward Martin Rankwana	049 807 5902
Financial Manager	Ms Heleen Nagel	049 807 5742

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: BLUE CRANE ROUTE (EC102)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	198 568	194 279	24 372	12.3%	86 964	43.8%	55 478	28.6%	166 814	85.9%	49 275	82.8%	12.6%
Property rates	12 254	12 254	6 049	49.4%	4 211	34.4%	889	7.3%	11 148	91.0%	-	99.5%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	98 069	97 487	10 968	11.2%	35 303	36.0%	26 774	27.5%	73 044	74.9%	27 486	75.7%	(2.6%)
Service charges - water revenue	12 312	12 253	2 962	24.1%	2 424	19.7%	2 726	22.2%	8 112	66.2%	3 681	97.9%	(26.0%)
Service charges - sanitation revenue	4 560	4 535	1 112	24.4%	1 127	24.7%	1 125	24.8%	3 364	74.2%	1 056	74.9%	6.5%
Service charges - refuse revenue	5 768	5 650	1 436	24.9%	1 420	24.6%	1 401	24.8%	4 257	75.3%	1 299	73.6%	7.9%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	244	533	-	-	140	57.6%	94	17.6%	234	43.9%	8	51.2%	1 083.2%
Interest earned - external investments	1 001	1 001	-	-	630	62.9%	184	18.4%	814	81.3%	264	86.5%	(30.4%)
Interest earned - outstanding debtors	3 276	3 905	-	-	1 930	58.9%	1 068	27.3%	2 998	76.8%	1 082	88.6%	(1.3%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	90	81	129	143.8%	(104)	(115.8%)	69	85.0%	94	116.1%	16	71.0%	326.2%
Licences and permits	750	600	177	23.6%	136	18.2%	113	18.8%	426	71.0%	184	75.5%	(38.7%)
Agency services	890	600	11	1.3%	180	20.2%	-	-	191	31.8%	209	84.7%	(100.0%)
Transfers recognised - operational	53 501	52 876	-	-	39 333	73.5%	20 356	38.5%	59 689	112.9%	13 202	96.1%	54.2%
Other own revenue	5 684	2 304	1 527	26.9%	164	2.9%	680	29.5%	2 370	102.9%	717	31.5%	(5.2%)
Gains on disposal of PPE	170	200	-	-	70	41.5%	2	.8%	72	36.1%	70	83.8%	(97.7%)
Operating Expenditure	239 416	241 961	48 034	20.1%	66 476	27.8%	54 588	22.6%	169 098	69.9%	51 703	71.4%	5.6%
Employee related costs	78 417	75 049	14 790	18.9%	23 488	30.0%	17 579	23.4%	55 857	74.4%	16 803	71.8%	4.6%
Remuneration of councillors	3 714	3 859	150	4.0%	1 575	42.4%	1 200	31.1%	2 925	75.8%	814	60.3%	47.4%
Debt impairment	7 965	7 965	-	-	3 983	50.0%	1 991	25.0%	5 974	75.0%	2 806	75.0%	(29.0%)
Depreciation and asset impairment	34 449	37 533	299	.9%	16 627	48.3%	11 223	29.9%	28 149	75.0%	8 242	75.0%	36.2%
Finance charges	5 708	3 811	8	.1%	558	9.8%	0	-	566	14.9%	191	15.2%	(99.8%)
Bulk purchases	76 634	77 134	27 661	36.1%	11 090	14.5%	15 676	20.3%	54 427	70.6%	15 341	74.5%	2.2%
Other Materials	3 709	3 220	-	-	(0)	-	684	21.3%	684	21.3%	-	-	(100.0%)
Contracted services	4 983	7 716	2 349	47.1%	(2 349)	(47.1%)	1 080	14.0%	1 080	14.0%	52	-	1 996.8%
Transfers and grants	1 033	1 638	-	-	-	-	163	10.0%	163	10.0%	-	-	(100.0%)
Other expenditure	22 804	24 036	2 777	12.2%	11 504	50.4%	4 991	20.8%	19 272	80.2%	7 453	71.1%	(33.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(40 848)	(47 682)	(23 662)		20 489		890		(2 283)		(2 428)		
Transfers recognised - capital	31 310	34 501	-	-	7 185	22.9%	602	1.7%	7 787	22.6%	4 363	37.7%	(86.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(9 538)	(13 181)	(23 662)		27 674		1 492		5 503		1 935		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(9 538)	(13 181)	(23 662)		27 674		1 492		5 503		1 935		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(9 538)	(13 181)	(23 662)		27 674		1 492		5 503		1 935		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(9 538)	(13 181)	(23 662)		27 674		1 492		5 503		1 935		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	33 150	32 671	678	2.0%	9 269	28.0%	7 110	21.8%	17 057	52.2%	1 791	33.4%	296.9%
National Government	30 771	27 399	675	2.2%	8 435	27.4%	5 743	21.0%	14 853	54.2%	1 719	30.4%	234.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	539	2 392	-	-	(19)	(3.6%)	34	1.4%	15	.6%	-	-	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	31 310	29 791	675	2.2%	8 416	26.9%	5 777	19.4%	14 868	49.9%	1 719	30.4%	236.0%
Borrowing	1 500	1 245	-	-	-	-	1 245	100.0%	1 245	100.0%	-	-	(100.0%)
Internally generated funds	340	1 636	3	.8%	854	250.9%	88	5.4%	944	57.7%	72	70.0%	21.8%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	33 150	32 671	678	2.0%	9 269	28.0%	7 110	21.8%	17 057	52.2%	1 791	33.4%	296.9%
Governance and Administration	1 720	1 507	3	.2%	69	4.0%	1 310	86.9%	1 381	91.6%	-	56.9%	(100.0%)
Executive & Council	130	202	-	-	60	45.9%	34	16.9%	94	46.4%	-	36.2%	(100.0%)
Budget & Treasury Office	1 590	1 305	3	.2%	9	.6%	9	.7%	20	1.6%	-	68.1%	(100.0%)
Corporate Services	-	-	-	-	-	-	1 267	-	1 267	-	-	96.3%	(100.0%)
Community and Public Safety	7 539	4 572	-	-	451	6.0%	128	2.8%	579	12.7%	110	73.4%	16.3%
Community & Social Services	5 103	783	-	-	60	1.2%	-	-	60	7.6%	-	20.9%	-
Sport And Recreation	2 000	2 500	-	-	356	17.8%	128	5.1%	484	19.4%	81	74.9%	57.7%
Public Safety	436	1 289	-	-	35	8.1%	-	-	35	2.8%	29	103.0%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	6 771	8 231	-	-	2 928	43.2%	2 647	32.2%	5 575	67.7%	2	61.8%	153 802.7%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	6 771	8 231	-	-	2 928	43.2%	2 647	32.2%	5 575	67.7%	2	80.1%	153 802.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	17 120	18 361	675	3.9%	5 821	34.0%	3 025	16.5%	9 521	51.9%	1 680	19.5%	80.1%
Electricity	90	2 918	402	446.9%	266	295.9%	646	22.1%	1 314	45.0%	192	4.2%	236.4%
Water	17 030	163	-	-	7 151	42.0%	-	-	7 151	4 376.6%	-	84.9%	-
Waste Water Management	-	15 279	273	-	(1 596)	-	2 379	15.6%	1 056	6.9%	1 488	24.5%	59.9%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	219 020	223 621	74 165	33.9%	51 011	23.3%	67 518	30.2%	192 694	86.2%	52 263	86.0%	29.2%
Property rates, penalties and collection charges	9 500	6 119	1 466	15.4%	1 653	17.4%	3 464	56.6%	6 583	107.6%	5 139	141.3%	(32.6%)
Service charges	99 148	106 362	26 851	27.1%	29 382	29.6%	33 931	31.9%	90 164	84.8%	25 864	73.8%	31.2%
Other revenue	24 100	28 519	8 544	35.5%	6 504	27.0%	1 780	6.2%	16 827	59.0%	4 785	66.2%	(62.8%)
Government - operating	52 111	50 880	20 992	40.3%	13 839	26.6%	12 631	24.8%	47 462	93.3%	13 561	102.3%	(6.9%)
Government - capital	30 771	30 771	15 500	50.4%	-	-	14 693	47.7%	30 193	98.1%	2 000	100.0%	634.6%
Interest	3 390	970	812	23.9%	(367)	(10.8%)	1 019	105.1%	1 464	150.9%	914	212.3%	11.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(189 306)	(205 235)	(56 205)	29.7%	(56 290)	29.7%	(42 385)	20.7%	(154 880)	75.5%	(44 473)	75.7%	(4.7%)
Suppliers and employees	(186 765)	(203 530)	(56 205)	30.1%	(55 724)	29.8%	(42 385)	20.8%	(154 314)	75.8%	(44 271)	76.2%	(4.3%)
Finance charges	(1 508)	(1 005)	-	-	(566)	37.5%	-	-	(566)	56.3%	(201)	49.0%	(100.0%)
Transfers and grants	(1 033)	(700)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	29 713	18 387	17 960	60.4%	(5 279)	(17.8%)	25 133	136.7%	37 814	205.7%	7 791	(2 052.9%)	222.6%
Cash Flow from Investing Activities													
Receipts	70	140	-	-	70	100.7%	-	-	70	50.4%	-	-	-
Proceeds on disposal of PPE	70	140	-	-	70	100.7%	-	-	70	50.4%	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(27 282)	(28 960)	(2 804)	10.3%	(9 496)	34.8%	(6 241)	21.5%	(18 541)	64.0%	(1 791)	38.6%	248.4%
Capital assets	(27 282)	(28 960)	(2 804)	10.3%	(9 496)	34.8%	(6 241)	21.5%	(18 541)	64.0%	(1 791)	38.6%	248.4%
Net Cash from/(used) Investing Activities	(27 212)	(28 820)	(2 804)	10.3%	(9 425)	34.6%	(6 241)	21.7%	(18 470)	64.1%	(1 791)	38.8%	248.4%
Cash Flow from Financing Activities													
Receipts	225	223	56	24.7%	55	24.5%	33	14.9%	144	64.6%	45	71.2%	(25.4%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	225	223	56	24.7%	55	24.5%	33	14.9%	144	64.6%	45	71.2%	(25.4%)
Payments	(3 510)	(4 111)	-	-	(2 051)	58.4%	-	-	(2 051)	49.9%	(253)	49.3%	(100.0%)
Repayment of borrowing	(3 510)	(4 111)	-	-	(2 051)	58.4%	-	-	(2 051)	49.9%	(253)	49.3%	(100.0%)
Net Cash from/(used) Financing Activities	(3 285)	(3 888)	56	(1.7%)	(1 996)	60.8%	33	(.9%)	(1 907)	49.0%	(208)	48.1%	(116.0%)
Net Increase/(Decrease) in cash held	(784)	(14 322)	15 211	(1 940.2%)	(16 700)	2 130.2%	18 926	(132.1%)	17 436	(121.7%)	5 791	(49.9%)	226.8%
Cash/cash equivalents at the year begin:	1 000	6 929	6 924	692.4%	22 135	2 213.5%	5 435	78.4%	6 924	99.9%	19 655	100.0%	(72.3%)
Cash/cash equivalents at the year end:	216	(7 393)	22 135	10 247.3%	5 435	2 516.1%	24 361	(329.5%)	24 361	(329.5%)	25 446	(296.4%)	(4.3%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1 950	11.2%	849	4.9%	415	2.4%	14 209	81.5%	17 424	26.7%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	9 435	55.0%	1 772	10.3%	686	4.0%	5 277	30.7%	17 169	26.3%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	346	4.8%	64	.9%	45	.6%	6 776	93.7%	7 231	11.1%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	836	8.2%	235	2.3%	201	2.0%	8 866	87.4%	10 139	15.5%	-	-	-
Receivables from Exchange Transactions - Waste Management	1 112	9.3%	303	2.5%	265	2.2%	10 230	85.9%	11 911	18.2%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	12	100.0%	-	-	-	-	12	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(338)	(24.0%)	23	1.6%	33	2.3%	1 694	120.0%	1 411	2.2%	-	-	-
Total By Income Source	13 341	20.4%	3 258	5.0%	1 646	2.5%	47 052	72.1%	65 297	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	669	9.2%	317	4.4%	208	2.9%	6 081	83.6%	7 275	11.1%	-	-	-
Commercial	1 552	38.9%	422	10.6%	137	3.4%	1 875	47.0%	3 986	6.1%	-	-	-
Households	11 120	20.6%	2 519	4.7%	1 301	2.4%	39 096	72.4%	54 036	82.8%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	13 341	20.4%	3 258	5.0%	1 646	2.5%	47 052	72.1%	65 297	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	27	2.9%	-	-	-	-	924	97.1%	951	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	27	2.9%	-	-	-	-	924	97.1%	951	100.0%

Contact Details

Municipal Manager	Mr Thabiso Klaas	042 243 6403
Financial Manager	Ms Sizeka Hulana	042 243 6487

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MAKANA (EC104)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	400 217	400 217	111 695	27.9%	55 345	13.8%	-	-	167 039	41.7%	25 152	54.8%	(100.0%)
Property rates	64 080	64 080	33 106	51.7%	11 940	18.6%	-	-	45 046	70.3%	3 900	64.4%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	118 542	118 542	55 697	47.0%	30 118	25.4%	-	-	85 815	72.4%	15 758	73.2%	(100.0%)
Service charges - water revenue	49 587	49 587	21 915	44.2%	15 255	30.8%	-	-	37 170	75.0%	1 833	15.1%	(100.0%)
Service charges - sanitation revenue	18 380	18 380	(34)	(.2%)	(1 054)	(5.7%)	-	-	(1 088)	(5.9%)	1 638	47.1%	(100.0%)
Service charges - refuse revenue	6 554	6 554	(2)	-	(697)	(10.6%)	-	-	(699)	(10.7%)	0	30.2%	(100.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 381	1 381	86	6.2%	96	6.9%	-	-	182	13.2%	19	31.2%	(100.0%)
Interest earned - external investments	500	500	98	19.6%	105	21.0%	-	-	203	40.6%	-	567.6%	-
Interest earned - outstanding debtors	12 065	12 065	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	397	397	135	34.0%	112	28.3%	-	-	247	62.3%	-	2.1%	-
Licences and permits	4 009	4 009	1	-	(388)	(9.7%)	-	-	(386)	(9.6%)	-	50.9%	-
Agency services	550	550	-	-	-	-	-	-	-	-	-	242.9%	-
Transfers recognised - operational	98 589	98 589	-	-	(638)	(.6%)	-	-	(638)	(.6%)	-	35.2%	-
Other own revenue	23 083	23 083	691	3.0%	496	2.1%	-	-	1 187	5.1%	2 004	1 200.5%	(100.0%)
Gains on disposal of PPE	2 500	2 500	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	472 098	472 098	13 588	2.9%	78 337	16.6%	-	-	91 925	19.5%	46 007	41.2%	(100.0%)
Employee related costs	167 601	167 601	12 668	7.6%	753	.4%	-	-	13 420	8.0%	12 664	35.6%	(100.0%)
Remuneration of councillors	10 436	10 436	815	7.8%	815	7.8%	-	-	1 629	15.6%	-	22.4%	-
Debt impairment	7 500	7 500	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	35 177	35 177	-	-	-	-	-	-	-	-	-	21.3%	-
Finance charges	6 600	6 600	-	-	2 945	44.6%	-	-	2 945	44.6%	-	(1.6%)	-
Bulk purchases	101 304	101 304	-	-	54 443	53.7%	-	-	54 443	53.7%	6 942	49.6%	(100.0%)
Other Materials	3 098	3 098	-	-	214	6.9%	-	-	214	6.9%	-	-	-
Contracted services	17 353	17 353	-	-	9 060	52.2%	-	-	9 060	52.2%	-	4.5%	-
Transfers and grants	36 317	36 317	-	-	-	-	-	-	-	-	-	3.1%	-
Other expenditure	86 711	86 711	104	.1%	10 109	11.7%	-	-	10 213	11.8%	26 401	126.7%	(100.0%)
Loss on disposal of PPE	-	-	2	-	-	-	-	-	2	-	-	-	-
Surplus/(Deficit)	(71 881)	(71 881)	98 107		(22 992)		-		75 115		(20 855)		
Transfers recognised - capital	263 299	263 299	33 161	12.6%	23 409	8.9%	-	-	56 569	21.5%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	191 418	191 418	131 268		416		-		131 684		(20 855)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	191 418	191 418	131 268		416		-		131 684		(20 855)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	191 418	191 418	131 268		416		-		131 684		(20 855)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	191 418	191 418	131 268		416		-		131 684		(20 855)		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	149 403	149 403	-	-	12 350	8.3%	468	.3%	12 817	8.6%	5 480	25.5%	(91.5%)
National Government	80 474	80 474	-	-	12 350	15.3%	468	.6%	12 817	15.9%	5 354	20.2%	(91.3%)
Provincial Government	567	567	-	-	-	-	-	-	-	-	60	23.0%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	59 762	59 762	-	-	-	-	-	-	-	-	66	-	(100.0%)
Transfers recognised - capital	140 803	140 803	-	-	12 350	8.8%	468	.3%	12 817	9.1%	5 480	20.4%	(91.5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 600	8 600	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	149 403	149 403	-	-	12 350	8.3%	468	.3%	12 817	8.6%	5 480	25.5%	(91.5%)
Governance and Administration	750	750	-	-	-	-	-	-	-	-	(54)	(3.3%)	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	750	750	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	(54)	(3.3%)	(100.0%)
Community and Public Safety	3 942	3 942	-	-	5 488	139.2%	-	-	5 488	139.2%	3 298	28.1%	(100.0%)
Community & Social Services	3 942	3 942	-	-	-	-	-	-	-	-	60	153.9%	(100.0%)
Sport And Recreation	-	-	-	-	5 488	-	-	-	5 488	-	3 238	21.0%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	6 309	6 309	-	-	5 389	85.4%	468	7.4%	5 856	92.8%	1 334	18.3%	(65.0%)
Planning and Development	600	600	-	-	-	-	-	-	-	-	-	-	-
Road Transport	5 709	5 709	-	-	5 389	94.4%	468	8.2%	5 856	102.6%	1 334	18.3%	(65.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	137 902	137 902	-	-	1 473	1.1%	-	-	1 473	1.1%	902	36.1%	(100.0%)
Electricity	8 085	8 085	-	-	-	-	-	-	-	-	66	14.9%	(100.0%)
Water	44 405	44 405	-	-	1 319	3.0%	-	-	1 319	3.0%	696	97.7%	(100.0%)
Waste Water Management	85 412	85 412	-	-	153	.2%	-	-	153	.2%	140	12.8%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	500	500	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	447 423	447 423	117 611	26.3%	139 755	31.2%	104 052	23.3%	361 418	80.8%	93 835	96.3%	10.9%
Property rates, penalties and collection charges	66 187	66 187	11 974	18.1%	24 901	37.6%	10 976	16.6%	47 851	72.3%	10 776	226.1%	1.9%
Service charges	218 240	218 240	36 185	16.6%	37 710	17.3%	42 319	19.4%	116 214	53.3%	41 113	82.0%	2.9%
Other revenue	24 591	24 591	34 783	141.4%	52 945	215.3%	25 759	104.7%	113 487	461.5%	18 398	117.7%	40.0%
Government - operating	98 859	98 859	33 154	33.5%	23 019	23.3%	24 623	24.9%	80 796	81.7%	19 315	91.1%	27.5%
Government - capital	26 546	26 546	-	-	-	-	-	-	-	-	-	5.3%	-
Interest	13 000	13 000	1 514	11.6%	1 180	9.1%	376	2.9%	3 070	23.6%	4 232	78.6%	(91.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(410 900)	(410 900)	(109 575)	26.7%	(137 637)	33.5%	(98 866)	24.1%	(346 077)	84.2%	(112 190)	88.9%	(11.9%)
Suppliers and employees	(401 806)	(401 806)	(109 575)	27.3%	(135 190)	33.6%	(97 929)	24.4%	(342 694)	85.3%	(110 725)	93.7%	(11.6%)
Finance charges	(5 718)	(5 718)	-	-	(2 447)	42.8%	(937)	16.4%	(3 383)	59.2%	(1 464)	405.1%	(36.0%)
Transfers and grants	(3 376)	(3 376)	-	-	-	-	-	-	-	-	-	2.4%	-
Net Cash from/(used) Operating Activities	36 523	36 523	8 036	22.0%	2 118	5.8%	5 187	14.2%	15 341	42.0%	(18 355)	147.5%	(128.3%)
Cash Flow from Investing Activities													
Receipts	500	500	-	-	-	-	1 431	286.3%	1 431	286.3%	-	-	(100.0%)
Proceeds on disposal of PPE	500	500	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	1 431	-	1 431	-	-	-	(100.0%)
Payments	(26 536)	(26 536)	-	-	(9 661)	36.4%	(1 032)	3.9%	(10 693)	40.3%	-	45.7%	(100.0%)
Capital assets	(26 536)	(26 536)	-	-	(9 661)	36.4%	(1 032)	3.9%	(10 693)	40.3%	-	45.7%	(100.0%)
Net Cash from/(used) Investing Activities	(26 036)	(26 036)	-	-	(9 661)	37.1%	399	(1.5%)	(9 262)	35.6%	-	45.7%	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	512	-	512	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	512	-	512	-	-	-	(100.0%)
Payments	(6 600)	(6 600)	-	-	(428)	6.5%	(213)	3.2%	(641)	9.7%	-	-	(100.0%)
Repayment of borrowing	(6 600)	(6 600)	-	-	(428)	6.5%	(213)	3.2%	(641)	9.7%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(6 600)	(6 600)	-	-	(428)	6.5%	299	(4.5%)	(129)	2.0%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	3 887	3 887	8 036	206.7%	(7 971)	(205.0%)	5 885	151.4%	5 950	153.1%	(18 355)	645.1%	(132.1%)
Cash/cash equivalents at the year begin:	5 179	5 179	-	-	8 036	155.2%	66	1.3%	-	-	88 171	198.5%	(99.9%)
Cash/cash equivalents at the year end:	9 067	9 067	8 036	88.6%	66	.7%	5 950	65.6%	5 950	65.6%	69 816	552.8%	(91.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group													
Orgons of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Ms Nomthandazo Mazwayi	046 603 6131
Financial Manager	Ms Nontobeko Faith Siwahla	046 603 6007

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NDLAMBE (EC105)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	314 834	316 256	98 310	31.2%	89 098	28.3%	79 969	25.3%	267 377	84.5%	78 525	80.9%	1.8%
Property rates	99 664	100 785	29 945	30.0%	21 024	21.1%	21 223	21.1%	72 192	71.6%	19 668	68.5%	7.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	58 510	58 510	12 115	20.7%	17 628	30.1%	15 855	27.1%	45 597	77.9%	16 264	87.4%	(2.5%)
Service charges - water revenue	27 020	27 020	10 938	40.5%	5 940	22.0%	8 730	32.3%	25 608	94.8%	9 750	80.5%	(10.5%)
Service charges - sanitation revenue	3 978	3 978	2 514	63.2%	2 850	71.7%	2 435	61.2%	7 799	196.1%	1 226	92.4%	98.6%
Service charges - refuse revenue	8 610	4 627	3 502	40.7%	3 241	37.6%	3 206	69.3%	9 948	215.0%	1 830	64.5%	75.2%
Service charges - other	-	-	546	-	492	-	290	-	1 328	-	445	200.0%	(34.9%)
Rental of facilities and equipment	906	906	45	4.9%	24	2.7%	33	3.6%	102	11.2%	95	20.8%	(65.3%)
Interest earned - external investments	2 263	2 463	51	2.3%	1 782	78.8%	434	17.6%	2 267	92.1%	26	240.1%	1 596.4%
Interest earned - outstanding debtors	7 505	6 433	1 328	17.7%	1 591	21.2%	1 669	25.9%	4 587	71.3%	1 766	73.4%	(5.5%)
Dividends received	19	19	-	-	-	-	-	-	-	-	-	-	-
Fines	3 546	7 184	1 371	38.7%	1 437	40.5%	1 702	23.7%	4 510	62.8%	100	94.2%	1 603.9%
Licences and permits	1 732	1 763	1 307	75.4%	1 345	77.6%	971	55.1%	3 622	205.5%	521	36.8%	86.6%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	89 484	90 719	33 872	37.9%	29 986	33.5%	21 442	23.6%	85 300	94.0%	24 850	91.9%	(13.7%)
Other own revenue	11 597	11 849	447	3.9%	1 758	15.2%	1 979	16.7%	4 184	35.3%	2 025	106.9%	(2.2%)
Gains on disposal of PPE	-	-	331	-	-	-	-	-	331	-	(39)	13.4%	(100.0%)
Operating Expenditure	306 342	307 998	54 472	17.8%	71 894	23.5%	64 214	20.8%	190 580	61.9%	70 599	70.3%	(9.0%)
Employee related costs	125 877	128 022	27 729	22.0%	32 256	25.6%	28 930	22.6%	88 915	69.5%	28 070	73.4%	3.1%
Remuneration of councillors	6 545	7 291	1 529	23.4%	1 522	23.3%	2 086	28.6%	5 137	70.5%	1 357	145.3%	53.7%
Debt impairment	14 538	15 088	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	5 474	5 474	-	-	3	.1%	-	-	3	.1%	-	-	-
Finance charges	1 900	1 855	600	31.6%	193	10.2%	560	30.2%	1 354	73.0%	-	58.2%	(100.0%)
Bulk purchases	48 636	48 636	10 739	22.1%	13 927	28.6%	14 541	29.9%	39 207	80.6%	4 758	22.8%	205.6%
Other Materials	17 518	16 686	555	3.2%	2 211	12.6%	2 629	15.8%	5 394	32.3%	-	-	(100.0%)
Contracted services	47 139	47 234	1 048	2.2%	10 876	23.1%	7 895	16.7%	19 819	42.0%	-	-	(100.0%)
Transfers and grants	1 305	1 796	520	39.9%	535	41.0%	277	15.4%	1 332	74.2%	97	588.9%	185.4%
Other expenditure	37 307	35 814	11 757	31.5%	10 456	28.0%	7 307	20.4%	29 520	82.4%	36 317	122.5%	(79.9%)
Loss on disposal of PPE	103	101	(5)	(4.9%)	(86)	(83.6%)	(12)	(11.8%)	(103)	(102.0%)	-	-	(100.0%)
Surplus/(Deficit)	8 492	8 258	43 838		17 204		15 755		76 798		7 926		
Transfers recognised - capital	35 414	40 142	-	-	10 598	29.9%	9 156	22.8%	19 753	49.2%	7 269	59.1%	26.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	43 906	48 400	43 838		27 802		24 911		96 551		15 196		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	43 906	48 400	43 838		27 802		24 911		96 551		15 196		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	43 906	48 400	43 838		27 802		24 911		96 551		15 196		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	43 906	48 400	43 838		27 802		24 911		96 551		15 196		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	46 014	47 475	4 052	8.8%	8 271	18.0%	11 587	24.4%	23 909	50.4%	7 543	56.7%	53.6%
National Government	35 414	42 471	3 636	10.3%	7 809	22.1%	10 771	25.4%	22 216	52.3%	6 418	-	67.8%
Provincial Government	-	183	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	91	-	-	-	-	-	-	-	-	94	-	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	35 414	42 745	3 636	10.3%	7 809	22.1%	10 771	25.2%	22 216	52.0%	6 512	-	65.4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 600	4 730	416	3.9%	462	4.4%	816	17.2%	1 693	35.8%	1 025	-	(20.5%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	6	-	(100.0%)
Capital Expenditure Standard Classification	46 014	47 475	4 052	8.8%	8 271	18.0%	11 587	24.4%	23 909	50.4%	7 543	56.7%	53.6%
Governance and Administration	2 041	1 851	37	1.8%	219	10.7%	826	44.6%	1 082	58.4%	831	57.0%	(.6%)
Executive & Council	1 010	1 072	-	-	215	21.3%	767	71.6%	983	91.7%	550	1 164.4%	39.5%
Budget & Treasury Office	1 031	299	29	2.8%	1	.1%	52	17.3%	82	27.3%	16	20.4%	221.8%
Corporate Services	-	480	8	-	3	-	6	1.3%	18	3.7%	265	8.8%	(97.6%)
Community and Public Safety	6 298	4 891	1	-	1 458	23.1%	1 770	36.2%	3 229	66.0%	97	6.2%	1 729.2%
Community & Social Services	491	273	-	-	-	-	3	1.3%	3	1.3%	97	6.2%	(96.5%)
Sport And Recreation	5 600	4 300	-	-	1 412	25.2%	1 728	40.2%	3 140	73.0%	-	-	(100.0%)
Public Safety	200	311	1	.6%	45	22.7%	38	12.2%	85	27.3%	-	-	(100.0%)
Housing	7	7	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	6 494	17 067	3 644	56.1%	3 401	52.4%	3 924	23.0%	10 969	64.3%	3 536	67.1%	11.0%
Planning and Development	45	42	-	-	8	18.6%	14	32.3%	22	52.2%	3 410	473.2%	(99.6%)
Road Transport	6 449	16 670	3 644	56.5%	3 237	50.2%	3 911	23.5%	10 792	64.7%	126	6.8%	3 009.5%
Environmental Protection	-	355	-	-	155	-	-	-	155	43.7%	-	-	-
Trading Services	31 180	23 666	369	1.2%	3 194	10.2%	5 067	21.4%	8 630	36.5%	3 080	54.5%	64.5%
Electricity	8 000	1 100	368	4.6%	-	-	-	-	368	33.5%	3 069	55.8%	(100.0%)
Water	18 466	18 466	-	-	3 118	16.9%	5 061	27.4%	8 179	44.3%	8	48.3%	60 491.1%
Waste Water Management	1 200	1 900	1	.1%	75	6.3%	6	.3%	83	4.4%	2	1.1%	157.2%
Waste Management	3 514	2 200	-	-	-	-	-	-	-	-	-	87.1%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	350 248	331 995	114 946	32.8%	132 539	37.8%	130 533	39.3%	378 017	113.9%	126 724	115.0%	3.0%
Property rates, penalties and collection charges	99 664	76 382	23 136	23.2%	20 714	20.8%	19 941	26.1%	63 791	83.5%	18 967	63.9%	5.1%
Service charges	98 119	94 135	26 107	26.6%	23 585	24.0%	21 791	23.1%	71 483	75.9%	27 181	79.7%	(19.8%)
Other revenue	17 781	21 701	26 989	151.8%	45 860	257.9%	56 421	260.0%	129 270	595.7%	31 490	346.8%	79.2%
Government - operating	89 484	90 719	37 123	41.5%	29 945	33.5%	21 363	23.5%	88 431	97.5%	38 737	153.1%	(44.9%)
Government - capital	35 414	40 142	-	-	10 598	29.9%	9 156	22.8%	19 753	49.2%	10 085	175.0%	(9.2%)
Interest	9 767	8 896	1 591	16.3%	1 837	18.8%	1 862	20.9%	5 290	59.5%	265	4.0%	603.1%
Dividends	19	19	-	-	-	-	-	-	-	-	-	-	-
Payments	(300 898)	(323 149)	(117 848)	39.2%	(112 098)	37.3%	(117 080)	36.2%	(347 026)	107.4%	(97 184)	120.2%	20.5%
Suppliers and employees	(297 693)	(319 498)	(74 772)	25.1%	(111 301)	37.4%	(116 020)	36.3%	(302 094)	94.6%	(92 060)	116.1%	26.0%
Finance charges	(1 900)	(1 855)	(600)	31.6%	(193)	10.2%	(560)	30.2%	(1 354)	73.0%	-	58.2%	(100.0%)
Transfers and grants	(1 305)	(1 796)	(42 475)	3 254.8%	(603)	46.2%	(499)	27.8%	(43 578)	2 426.4%	(5 124)	1 571.2%	(90.3%)
Net Cash from/(used) Operating Activities	49 350	8 845	(2 902)	(5.9%)	20 441	41.4%	13 453	152.1%	30 991	350.4%	29 540	88.0%	(54.5%)
Cash Flow from Investing Activities													
Receipts	103	-	-	-	(12 759)	(12 391.8%)	8 371	-	(4 388)	-	-	-	(100.0%)
Proceeds on disposal of PPE	103	-	-	-	(86)	(83.6%)	15	-	(71)	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	(12 673)	-	8 356	-	(4 317)	-	-	-	(100.0%)
Payments	(46 014)	(47 476)	(5 684)	12.4%	(8 301)	18.0%	(11 587)	24.4%	(25 571)	53.9%	(7 543)	-	53.6%
Capital assets	(46 014)	(47 476)	(5 684)	12.4%	(8 301)	18.0%	(11 587)	24.4%	(25 571)	53.9%	(7 543)	-	53.6%
Net Cash from/(used) Investing Activities	(45 911)	(47 476)	(5 684)	12.4%	(21 060)	45.9%	(3 216)	6.8%	(29 959)	63.1%	(7 543)	(6 102.7%)	(57.4%)
Cash Flow from Financing Activities													
Receipts	-	-	23	-	(212)	-	47	-	(141)	-	30	-	59.4%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	(257)	-	-	-	(257)	-	-	-	-
Increase (decrease) in consumer deposits	-	-	23	-	45	-	47	-	116	-	30	-	59.4%
Payments	-	(1 631)	-	-	(9)	-	(586)	35.9%	(596)	36.5%	-	-	(100.0%)
Repayment of borrowing	-	(1 631)	-	-	(9)	-	(586)	35.9%	(596)	36.5%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	-	(1 631)	23	-	(221)	-	(539)	33.0%	(737)	45.2%	30	-	(1 913.1%)
Net Increase/(Decrease) in cash held	3 439	(40 262)	(8 563)	(249.0%)	(840)	(24.4%)	9 698	(24.1%)	295	(.7%)	22 026	45.9%	(56.0%)
Cash/cash equivalents at the year begin:	25 539	-	3 284	12.9%	(5 278)	(20.7%)	(6 119)	-	3 284	-	(770)	-	694.2%
Cash/cash equivalents at the year end:	28 978	(40 262)	(5 278)	(18.2%)	(6 119)	(21.1%)	3 580	(8.9%)	3 580	(8.9%)	21 256	36.9%	(83.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	(1 350)	(5.2%)	2 927	11.3%	1 862	7.2%	22 350	86.7%	25 789	20.1%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	(1 517)	(13.3%)	4 272	37.4%	1 392	12.2%	7 274	63.7%	11 420	8.9%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(63)	(.2%)	6 051	15.1%	2 686	6.7%	31 418	78.4%	40 091	31.3%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	(2)	-	870	7.0%	591	4.7%	11 035	88.3%	12 494	9.7%	-	-	-
Receivables from Exchange Transactions - Waste Management	(169)	(1.4%)	1 128	9.5%	586	4.9%	10 381	87.0%	11 925	9.3%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	21 106	100.0%	21 106	16.5%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(730)	(13.5%)	496	9.2%	242	4.5%	5 412	99.8%	5 421	4.2%	-	-	-
Total By Income Source	(3 830)	(3.0%)	15 743	12.3%	7 358	5.7%	108 975	85.0%	128 245	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	(580)	(24.2%)	231	9.7%	243	10.2%	2 499	104.4%	2 394	1.9%	-	-	-
Commercial	(27)	(1.0%)	1 209	43.9%	402	14.6%	1 170	42.5%	2 755	2.1%	-	-	-
Households	(3 224)	(2.6%)	14 302	11.6%	6 713	5.5%	105 306	85.5%	123 097	96.0%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	(3 830)	(3.0%)	15 743	12.3%	7 358	5.7%	108 975	85.0%	128 245	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	5 498	100.0%	-	-	-	-	-	-	5 498	47.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 797	100.0%	-	-	-	-	-	-	3 797	32.7%
Auditor-General	680	100.0%	-	-	-	-	-	-	680	5.9%
Other	1 645	100.0%	-	-	-	-	-	-	1 645	14.2%
Total	11 620	100.0%	-	-	-	-	-	-	11 620	100.0%

Contact Details

Municipal Manager	Rolly Dumezweni	046 604 5566
Financial Manager	Howard Dredge	046 604 5580

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: SUNDAYS RIVER VALLEY (EC106)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	163 416	184 049	48 963	30.0%	33 640	20.6%	35 962	19.5%	118 565	64.4%	37 673	80.0%	(4.5%)
Property rates	35 771	46 486	15 893	44.4%	3 644	10.2%	5 381	11.6%	24 918	53.6%	5 757	82.9%	(6.5%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	15 237	21 213	1	-	2 915	19.1%	4 203	19.8%	7 119	33.6%	2 295	57.3%	83.1%
Service charges - water revenue	10 653	13 359	0	-	1 880	17.6%	2 656	19.9%	4 536	34.0%	2 754	56.6%	(3.6%)
Service charges - sanitation revenue	2 644	5 519	1	-	509	19.3%	1 146	20.8%	1 656	30.0%	720	53.2%	59.2%
Service charges - refuse revenue	5 367	8 573	-	-	1 397	26.0%	2 094	24.4%	3 490	40.7%	1 326	62.8%	57.8%
Service charges - other	-	-	5 216	-	-	-	-	-	5 216	-	-	-	-
Rental of facilities and equipment	36	335	12	31.8%	3	8.4%	12	3.5%	26	7.9%	13	81.2%	(6.4%)
Interest earned - external investments	1 653	1 750	152	9.2%	-	-	269	15.4%	422	24.1%	448	77.6%	(39.9%)
Interest earned - outstanding debtors	11 090	6 401	-	-	897	8.1%	2 685	41.9%	3 582	56.0%	2 578	66.5%	4.1%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	3 172	3 166	49	1.5%	14	.4%	107	3.4%	170	5.4%	131	11.1%	(18.4%)
Licences and permits	2 680	1 801	1	-	184	6.9%	94	5.2%	278	15.5%	349	59.7%	(73.2%)
Agency services	2 715	2 715	-	-	296	10.9%	256	9.4%	552	20.3%	541	62.1%	(52.7%)
Transfers recognised - operational	71 843	71 984	27 582	38.4%	20 713	28.8%	16 983	23.6%	65 278	90.7%	11 334	90.1%	49.8%
Other own revenue	556	748	56	10.1%	1 188	213.6%	78	10.5%	1 323	176.9%	9 427	190.8%	(99.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	187 981	196 887	27 709	14.7%	12 883	6.9%	21 888	11.1%	62 480	31.7%	21 655	46.0%	1.1%
Employee related costs	54 367	58 968	13 942	25.6%	5 005	9.2%	9 957	16.9%	28 904	49.0%	8 710	67.5%	14.3%
Remuneration of councillors	5 875	6 891	1 588	27.0%	522	8.9%	1 450	21.0%	3 559	51.7%	1 031	66.3%	40.6%
Debt impairment	13 517	13 517	-	-	-	-	257	1.9%	257	1.9%	-	-	(100.0%)
Depreciation and asset impairment	26 686	26 686	219	.8%	-	-	-	-	219	.8%	-	-	-
Finance charges	3 859	3 243	44	1.1%	32	.8%	34	1.1%	110	3.4%	28	13.0%	21.3%
Bulk purchases	20 999	26 999	5 636	26.8%	1 889	9.0%	3 138	11.6%	10 663	39.5%	3 071	56.0%	2.2%
Other Materials	-	-	-	-	-	-	127	-	127	-	283	31.8%	(55.2%)
Contracted services	27 503	22 915	2 160	7.9%	1 714	6.2%	3 551	15.5%	7 426	32.4%	1 050	47.1%	238.2%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	2 491	70.4%	(100.0%)
Other expenditure	35 175	37 668	4 119	11.7%	3 722	10.6%	3 374	9.0%	11 216	29.8%	4 991	51.2%	(32.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(24 565)	(12 838)	21 255		20 757		14 074		56 086		16 017		
Transfers recognised - capital	69 406	69 500	-	-	13 165	19.0%	24 314	35.0%	37 478	53.9%	-	39.9%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	44 841	56 662	21 255		33 922		38 388		93 564		16 017		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	44 841	56 662	21 255		33 922		38 388		93 564		16 017		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	44 841	56 662	21 255		33 922		38 388		93 564		16 017		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	44 841	56 662	21 255		33 922		38 388		93 564		16 017		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	78 155	76 917	7 587	9.7%	20 023	25.6%	15 809	20.6%	43 419	56.4%	7 540	40.6%	109.7%
National Government	41 439	38 606	7 027	17.0%	18 263	44.1%	9 536	24.7%	34 826	90.2%	7 205	42.2%	32.3%
Provincial Government	29 500	29 500	-	-	1 438	4.9%	5 747	19.5%	7 185	24.4%	-	-	(100.0%)
District Municipality	-	20	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	70 939	68 126	7 027	9.9%	19 701	27.8%	15 283	22.4%	42 011	61.7%	7 205	42.2%	112.1%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 216	8 791	560	7.8%	321	4.5%	526	6.0%	1 408	16.0%	330	32.7%	59.5%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	5	-	(100.0%)
Capital Expenditure Standard Classification	78 155	76 917	7 587	9.7%	20 023	25.6%	15 809	20.6%	43 419	56.4%	7 540	40.6%	109.7%
Governance and Administration	2 689	3 734	520	19.3%	321	12.0%	501	13.4%	1 343	36.0%	335	43.3%	49.7%
Executive & Council	629	1 019	11	1.8%	1	.2%	190	18.6%	202	19.9%	-	-	(100.0%)
Budget & Treasury Office	1 920	230	509	26.5%	-	-	-	-	509	221.2%	2	9.7%	(100.0%)
Corporate Services	140	2 485	-	-	320	228.6%	312	12.5%	632	25.4%	333	68.9%	(6.5%)
Community and Public Safety	2 527	2 862	40	1.6%	-	-	25	.9%	65	2.3%	310	25.5%	(92.0%)
Community & Social Services	1 400	1 816	40	2.9%	-	-	-	-	40	2.2%	259	82.2%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	51	49.5%	(100.0%)
Public Safety	1 127	1 046	-	-	-	-	25	2.4%	25	2.4%	-	2.9%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	37 629	40 323	7 027	18.7%	19 454	51.7%	8 827	21.9%	35 309	87.6%	6 675	87.2%	32.2%
Planning and Development	-	-	7 027	-	15 363	-	-	-	22 390	-	3 753	-	(100.0%)
Road Transport	37 629	40 323	-	-	4 091	10.9%	8 827	21.9%	12 918	32.0%	2 922	62.1%	202.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	35 310	29 997	-	-	247	.7%	6 456	21.5%	6 703	22.3%	219	13.2%	2 845.8%
Electricity	15 696	14 700	-	-	193	1.2%	653	4.4%	846	5.8%	-	18.1%	(100.0%)
Water	13 146	8 455	-	-	-	-	1 300	15.4%	1 300	15.4%	-	2.4%	(100.0%)
Waste Water Management	4 468	6 192	-	-	54	1.2%	4 503	72.7%	4 557	73.6%	219	5.4%	1 954.7%
Waste Management	2 000	650	-	-	-	-	-	-	-	-	-	85.5%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	208 193	374 491	95 666	46.0%	122 578	58.9%	97 654	26.1%	315 898	84.4%	54 163	75.2%	80.3%
Property rates, penalties and collection charges	22 536	30 589	4 053	18.0%	16 695	74.1%	5 567	18.2%	26 314	86.0%	5 307	75.4%	4.9%
Service charges	15 043	20 590	4 302	28.6%	9 185	61.1%	4 028	19.6%	17 516	85.1%	5 649	84.7%	(28.7%)
Other revenue	25 126	178 403	37 129	147.8%	39 444	157.0%	53 238	29.8%	129 812	72.8%	39 105	68.8%	36.1%
Government - operating	71 844	71 843	32 513	45.3%	27 109	37.7%	16 982	23.6%	76 605	106.6%	2 065	78.0%	722.5%
Government - capital	69 406	69 406	17 450	25.1%	29 959	43.2%	17 653	25.4%	65 061	93.7%	-	84.3%	(100.0%)
Interest	4 238	3 659	218	5.1%	186	4.4%	186	5.1%	590	16.1%	2 037	173.3%	(90.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(128 705)	(300 868)	(86 743)	67.4%	(82 233)	63.9%	(111 626)	37.1%	(280 602)	93.3%	(47 656)	77.4%	134.2%
Suppliers and employees	(127 048)	(299 652)	(86 716)	68.3%	(82 187)	64.7%	(111 607)	37.2%	(280 510)	93.6%	(46 595)	77.1%	139.5%
Finance charges	(1 657)	(1 216)	(27)	1.6%	(46)	2.8%	(19)	1.6%	(92)	7.6%	(1 061)	190.0%	(98.2%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	79 488	73 623	8 923	11.2%	40 345	50.8%	(13 972)	(19.0%)	35 296	47.9%	6 507	57.7%	(314.7%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(78 155)	(71 082)	(7 587)	9.7%	(31 975)	40.9%	(13 848)	19.5%	(53 410)	75.1%	(7 119)	58.7%	94.5%
Capital assets	(78 155)	(71 082)	(7 587)	9.7%	(31 975)	40.9%	(13 848)	19.5%	(53 410)	75.1%	(7 119)	58.7%	94.5%
Net Cash from/(used) Investing Activities	(78 155)	(71 082)	(7 587)	9.7%	(31 975)	40.9%	(13 848)	19.5%	(53 410)	75.1%	(7 119)	58.7%	94.5%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(397)	(1 786)	(567)	142.7%	(301)	75.9%	(274)	15.3%	(1 142)	63.9%	(355)	72.0%	(23.0%)
Repayment of borrowing	(397)	(1 786)	(567)	142.7%	(301)	75.9%	(274)	15.3%	(1 142)	63.9%	(355)	72.0%	(23.0%)
Net Cash from/(used) Financing Activities	(397)	(1 786)	(567)	142.7%	(301)	75.9%	(274)	15.3%	(1 142)	63.9%	(355)	72.0%	(23.0%)
Net Increase/(Decrease) in cash held	936	756	769	82.1%	8 069	862.0%	(28 093)	(3 717.3%)	(19 256)	(2 547.9%)	(967)	(10.7%)	2 804.0%
Cash/cash equivalents at the year begin:	1 226	1 266	953	77.7%	1 722	140.4%	9 790	773.3%	953	75.3%	1 237	100.1%	691.7%
Cash/cash equivalents at the year end:	2 162	2 022	1 722	79.6%	9 790	452.8%	(18 303)	(905.3%)	(18 303)	(905.3%)	269	21.9%	(6 898.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5 779	2.2%	5 724	2.2%	5 509	2.1%	246 199	93.5%	263 211	100.0%	-	-	-
Total By Income Source	5 779	2.2%	5 724	2.2%	5 509	2.1%	246 199	93.5%	263 211	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	227	1.1%	191	.9%	172	.8%	20 016	97.1%	20 607	7.8%	-	-	-
Commercial	1 095	7.0%	1 009	6.4%	793	5.0%	12 825	81.6%	15 722	6.0%	-	-	-
Households	4 456	2.0%	4 525	2.0%	4 544	2.0%	213 357	94.0%	226 882	86.2%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	5 779	2.2%	5 724	2.2%	5 509	2.1%	246 199	93.5%	263 211	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	1 031	100.0%	-	-	-	-	-	-	1 031	25.9%
Bulk Water	-	-	-	-	-	-	1 471	100.0%	1 471	37.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 124	95.1%	57	4.8%	0	-	1	.1%	1 183	29.7%
Auditor-General	295	100.0%	-	-	-	-	-	-	295	7.4%
Other	-	-	-	-	-	-	-	-	-	-
Total	2 450	61.6%	57	1.4%	0	-	1 472	37.0%	3 979	100.0%

Contact Details

Municipal Manager	Mr Lonwabo M R Ngogo	042 230 7701
Financial Manager	Mr Ponco Nkosazana	042 230 7706

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: KOUGA (EC108)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

R thousands	2017/18 Budget Main appropriation	2017/18 Budget Adjusted Budget	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter 1st Q as % of Main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter 2nd Q as % of Main appropriation	2017/18 Third Quarter Actual Expenditure	2017/18 Third Quarter 3rd Q as % of adjusted budget	2017/18 Year to Date Actual Expenditure	2017/18 Year to Date Total Expenditure as % of adjusted budget	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	684 339	689 026	244 596	35.7%	134 733	19.7%	179 825	26.1%	559 154	81.2%	145 827	83.9%	23.3%
Property rates	160 565	160 565	80 987	50.4%	25 998	16.2%	27 851	17.3%	134 836	84.0%	24 496	84.4%	13.7%
Property rates - penalties and collection charges	-	-	279		156		-		435		-	-	-
Service charges - electricity revenue	230 405	48 106	62 467	27.1%	52 655	22.9%	56 272	117.0%	171 394	356.3%	45 226	71.7%	24.4%
Service charges - water revenue	58 871	58 871	15 954	27.1%	13 864	23.5%	18 095	30.7%	47 913	81.4%	15 939	90.8%	13.5%
Service charges - sanitation revenue	40 622	40 622	10 627	26.2%	8 803	21.7%	9 870	24.3%	29 300	72.1%	11 772	93.9%	(16.2%)
Service charges - refuse revenue	27 412	27 412	6 925	25.3%	6 927	25.3%	7 875	28.7%	21 727	79.3%	9 497	113.2%	(17.1%)
Service charges - other	12 783	195 081	4 638	36.3%	2 821	22.1%	3 059	1.6%	10 517	5.4%	-	-	(100.0%)
Rental of facilities and equipment	1 309	1 774	240	18.3%	106	8.1%	-	-	346	19.5%	115	85.9%	(100.0%)
Interest earned - external investments	7 195	7 405	-	-	-	-	-	-	-	-	2 123	73.6%	(100.0%)
Interest earned - outstanding debtors	8 939	8 939	623	7.0%	603	6.7%	-	-	1 226	13.7%	1 618	66.0%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	3 761	3 962	887	23.6%	842	22.4%	1 224	30.9%	2 953	74.5%	806	69.1%	51.8%
Licences and permits	11 773	12 276	3 519	29.9%	2 138	18.2%	2 446	19.9%	8 103	66.0%	1 149	62.4%	112.9%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	114 219	113 664	56 058	49.1%	14 121	12.4%	44 259	38.9%	114 437	100.7%	23 490	93.0%	88.4%
Other own revenue	6 484	10 347	1 392	21.5%	5 700	87.9%	8 875	85.8%	15 967	154.3%	9 594	236.4%	(7.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	744 842	755 421	163 101	21.9%	202 375	27.2%	154 365	20.4%	519 841	68.8%	209 926	73.0%	(26.5%)
Employee related costs	256 022	249 044	56 161	21.9%	68 745	26.9%	60 478	24.3%	185 384	74.4%	54 795	74.5%	10.4%
Remuneration of councillors	11 725	12 111	1 996	17.0%	1 876	16.0%	3 036	25.1%	6 908	57.0%	3 104	76.4%	(2.2%)
Debt impairment	31 680	49 997	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	83 731	83 730	-	-	71 072	84.9%	11 829	14.1%	82 900	99.0%	55 820	67.2%	(78.8%)
Finance charges	3 768	3 768	-	-	1 674	44.4%	1 216	32.3%	2 890	76.7%	707	68.2%	72.0%
Bulk purchases	225 623	225 623	66 403	29.4%	50 071	22.2%	51 610	22.9%	168 085	74.5%	50 571	74.1%	2.1%
Other Materials	17 801	27 405	1 812	10.2%	6 536	36.7%	5 114	18.7%	13 462	49.1%	36	1.0%	14 198.1%
Contracted services	41 750	42 971	25 517	61.1%	(15 152)	(36.3%)	6 809	15.8%	17 173	40.0%	3 057	28.7%	122.7%
Transfers and grants	1 580	30	-	-	-	-	850	2 871.9%	850	2 871.9%	11 106	2 875.9%	(92.3%)
Other expenditure	71 162	60 742	11 212	15.8%	17 553	24.7%	13 423	22.1%	42 188	69.5%	30 730	104.1%	(56.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(60 503)	(66 395)	81 495		(67 642)		25 460		39 314		(64 099)		
Transfers recognised - capital	34 660	35 660	-	-	11 361	32.8%	7 888	22.1%	19 249	54.0%	13 061	48.3%	(39.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(25 843)	(30 735)	81 495		(56 280)		33 348		58 563		(51 038)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(25 843)	(30 735)	81 495		(56 280)		33 348		58 563		(51 038)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(25 843)	(30 735)	81 495		(56 280)		33 348		58 563		(51 038)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(25 843)	(30 735)	81 495		(56 280)		33 348		58 563		(51 038)		

Part 2: Capital Revenue and Expenditure

R thousands	2017/18 Budget Main appropriation	2017/18 Budget Adjusted Budget	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter 1st Q as % of Main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter 2nd Q as % of Main appropriation	2017/18 Third Quarter Actual Expenditure	2017/18 Third Quarter 3rd Q as % of adjusted budget	2017/18 Year to Date Actual Expenditure	2017/18 Year to Date Total Expenditure as % of adjusted budget	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	59 680	69 434	398	.7%	13 469	22.6%	9 252	13.3%	23 118	33.3%	6 494	30.1%	42.5%
National Government	35 460	35 361	345	1.0%	4 539	12.8%	7 491	21.2%	12 376	35.0%	4 500	46.8%	66.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	35.3%	-
District Municipality	-	145	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	35 460	35 506	345	1.0%	4 539	12.8%	7 491	21.1%	12 376	34.9%	4 500	44.3%	66.5%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	24 220	33 927	53	.2%	8 929	36.9%	1 760	5.2%	10 742	31.7%	1 994	11.9%	(11.7%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	59 680	69 434	398	.7%	13 469	22.6%	9 252	13.3%	23 118	33.3%	6 494	30.1%	42.5%
Governance and Administration	4 813	8 231	53	1.1%	1 476	30.7%	78	1.0%	1 607	19.5%	16	3.2%	385.1%
Executive & Council	157	2 757	-	-	139	88.6%	-	-	139	5.0%	1	3.8%	(100.0%)
Budget & Treasury Office	4 656	5 474	21	.5%	1 127	24.2%	-	-	1 148	21.0%	3	.3%	(100.0%)
Corporate Services	-	-	32	-	210	-	78	-	320	-	12	6.8%	540.1%
Community and Public Safety	6 993	10 415	-	-	304	4.3%	532	5.1%	835	8.0%	63	2.4%	750.1%
Community & Social Services	599	849	-	-	86	14.4%	-	-	86	10.2%	31	2.7%	(100.0%)
Sport And Recreation	4 869	7 041	-	-	132	2.7%	510	7.2%	642	9.1%	-	-	(100.0%)
Public Safety	950	2 150	-	-	85	9.0%	22	1.0%	107	5.0%	32	1.7%	(30.8%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	575	375	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	6 502	5 660	-	-	123	1.9%	166	2.9%	289	5.1%	3	2.9%	5 547.7%
Planning and Development	2 742	4 360	-	-	111	4.0%	45	1.0%	156	3.6%	-	6.4%	(100.0%)
Road Transport	2 820	-	-	-	12	.4%	-	-	12	-	-	-	-
Environmental Protection	940	1 300	-	-	-	-	121	9.3%	121	9.3%	3	2.0%	4 013.6%
Trading Services	41 372	45 128	345	.8%	11 566	28.0%	8 476	18.8%	20 387	45.2%	6 412	36.5%	32.2%
Electricity	7 255	4 940	-	-	86	1.2%	930	18.8%	1 016	20.6%	933	13.1%	(.4%)
Water	5 292	8 013	-	-	659	12.4%	1 468	18.3%	2 126	26.5%	51	22.3%	2 791.6%
Waste Water Management	25 680	26 538	345	1.3%	4 048	15.8%	6 079	22.9%	10 472	39.5%	5 428	49.2%	12.0%
Waste Management	3 145	5 636	-	-	6 773	215.4%	-	-	6 773	120.2%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	687 319	671 447	239 479	34.8%	187 795	27.3%	180 321	26.9%	607 595	90.5%	171 969	92.4%	4.9%
Property rates, penalties and collection charges	150 931	144 894	57 501	38.1%	32 171	21.3%	25 930	17.9%	115 602	79.8%	26 843	86.7%	(3.4%)
Service charges	348 047	334 125	78 459	22.5%	75 972	21.8%	78 552	23.5%	232 984	69.7%	77 685	68.2%	1.1%
Other revenue	23 328	26 760	36 361	155.9%	33 430	143.3%	36 140	135.1%	105 932	395.9%	33 002	432.7%	9.5%
Government - operating	114 219	113 664	44 716	39.1%	37 606	32.9%	27 637	24.3%	109 959	96.7%	23 224	92.1%	19.0%
Government - capital	34 660	35 660	19 211	55.4%	4 000	11.5%	8 063	22.6%	31 274	87.7%	7 000	113.7%	15.2%
Interest	16 134	16 344	3 231	20.0%	4 616	28.6%	3 998	24.5%	11 845	72.5%	4 215	84.9%	(5.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(629 432)	(621 695)	(165 752)	26.3%	(183 012)	29.1%	(165 857)	26.7%	(514 621)	82.8%	(162 777)	86.5%	1.9%
Suppliers and employees	(624 084)	(617 897)	(164 800)	26.4%	(182 045)	29.2%	(164 940)	26.7%	(511 785)	82.8%	(161 684)	86.7%	2.0%
Finance charges	(3 768)	(3 768)	(952)	25.3%	(967)	25.7%	(917)	24.3%	(2 836)	75.3%	(1 093)	76.4%	(16.1%)
Transfers and grants	(1 580)	(30)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	57 887	49 752	73 727	127.4%	4 783	8.3%	14 464	29.1%	92 974	186.9%	9 191	145.7%	57.4%
Cash Flow from Investing Activities													
Receipts	-	1 600	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	1 600	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(59 680)	(69 434)	(398)	.7%	(13 469)	22.6%	(9 252)	13.3%	(23 118)	33.3%	(6 494)	36.0%	42.5%
Capital assets	(59 680)	(69 434)	(398)	.7%	(13 469)	22.6%	(9 252)	13.3%	(23 118)	33.3%	(6 494)	36.0%	42.5%
Net Cash from/(used) Investing Activities	(59 680)	(67 834)	(398)	.7%	(13 469)	22.6%	(9 252)	13.6%	(23 118)	34.1%	(6 494)	36.0%	42.5%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(6 443)	(6 443)	(1 606)	24.9%	(1 587)	24.6%	(1 637)	25.4%	(4 830)	75.0%	(1 461)	58.2%	12.0%
Repayment of borrowing	(6 443)	(6 443)	(1 606)	24.9%	(1 587)	24.6%	(1 637)	25.4%	(4 830)	75.0%	(1 461)	58.2%	12.0%
Net Cash from/(used) Financing Activities	(6 443)	(6 443)	(1 606)	24.9%	(1 587)	24.6%	(1 637)	25.4%	(4 830)	75.0%	(1 461)	58.2%	12.0%
Net Increase/(Decrease) in cash held	(8 235)	(24 524)	71 723	(870.9%)	(10 273)	124.7%	3 576	(14.6%)	65 026	(265.1%)	1 236	(643.2%)	189.2%
Cash/cash equivalents at the year begin:	68 249	84 254	5 432	8.0%	77 155	113.0%	66 882	79.4%	5 432	6.4%	67 738	3.3%	(1.3%)
Cash/cash equivalents at the year end:	60 014	59 729	77 155	128.6%	66 882	111.4%	70 458	118.0%	70 458	118.0%	68 974	101.1%	2.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	8 316	22.0%	1 729	4.6%	919	2.4%	26 830	71.0%	37 794	24.2%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	15 738	57.4%	1 110	4.1%	702	2.6%	9 866	36.0%	27 416	17.5%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 380	23.4%	720	2.0%	506	1.4%	26 170	73.1%	35 777	22.9%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 231	23.9%	816	4.6%	432	2.4%	12 208	69.0%	17 688	11.3%	-	-	-
Receivables from Exchange Transactions - Waste Management	3 885	19.9%	535	2.7%	448	2.3%	14 652	75.1%	19 521	12.5%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	1	100.0%	1	-	-	-	-
Interest on Arrear Debtor Accounts	71	.4%	70	.4%	70	.4%	18 991	98.9%	19 201	12.3%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(12 493)	1 193.9%	452	(43.2%)	296	(28.3%)	10 699	(1 022.4%)	(1 046)	(.7%)	-	-	-
Total By Income Source	28 127	18.0%	5 432	3.5%	3 375	2.2%	119 416	76.4%	156 350	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	1 030	22.5%	239	5.2%	309	6.7%	3 004	65.6%	4 581	2.9%	-	-	-
Commercial	6 471	54.6%	494	4.2%	239	2.0%	4 642	39.2%	11 846	7.6%	-	-	-
Households	20 626	14.7%	4 700	3.4%	2 827	2.0%	111 770	79.9%	139 923	89.5%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	28 127	18.0%	5 432	3.5%	3 375	2.2%	119 416	76.4%	156 350	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	14 289	100.0%	-	-	-	-	-	-	14 289	20.7%
Bulk Water	-	-	-	-	7	-	50 247	100.0%	50 254	72.9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 537	35.1%	387	8.8%	274	6.3%	2 180	49.8%	4 378	6.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	15 827	23.0%	387	.6%	281	.4%	52 428	76.1%	68 922	100.0%

Contact Details

Municipal Manager	Mr Charl Du Plessis	042 200 2103
Financial Manager	Mr Selwyn Thys	042 200 2105

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: KOU-KAMMA (EC109)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	102 991	118 277	40 751	39.6%	26 038	25.3%	34 048	28.8%	100 837	85.3%	20 931	69.5%	62.7%
Property rates	12 019	13 866	13 866	115.4%	0	-	(382)	(2.8%)	13 484	97.2%	(8)	100.0%	4 692.1%
Property rates - penalties and collection charges	-	-	-		-	-	-		-		-	-	-
Service charges - electricity revenue	1 453	415	150	10.3%	157	10.8%	600	144.4%	907	218.4%	386	66.1%	55.5%
Service charges - water revenue	9 533	10 213	2 482	26.0%	2 690	28.2%	2 775	27.2%	7 946	77.8%	3 047	78.2%	(8.9%)
Service charges - sanitation revenue	5 071	4 129	1 007	19.9%	1 091	21.5%	1 387	33.6%	3 485	84.4%	2 134	80.5%	(35.0%)
Service charges - refuse revenue	2 980	2 963	1 124	37.7%	1 083	36.3%	1 074	36.3%	3 281	110.7%	1 017	74.5%	5.6%
Service charges - other	-	-	-		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	382	382	91	23.7%	100	26.1%	103	26.9%	293	76.8%	76	71.7%	34.5%
Interest earned - external investments	35	149	2 659	7 677.6%	(2 629)	(7 591.2%)	79	53.2%	109	73.3%	6	92.3%	1 123.1%
Interest earned - outstanding debtors	9 461	11 019	-	-	5 452	57.6%	2 929	26.6%	8 381	76.1%	2 189	74.6%	33.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	3 000	3 000	207	6.9%	188	6.3%	171	5.7%	567	18.9%	272	31.3%	(37.1%)
Licences and permits	-	-	6	-	(6)	-	0	-	0	-	4	48.4%	(90.9%)
Agency services	2 743	2 743	1 254	45.7%	1 051	38.3%	(136)	(5.0%)	2 169	79.1%	1 438	51.1%	(109.5%)
Transfers recognised - operational	49 450	61 300	17 656	35.7%	15 564	31.5%	19 458	31.7%	52 678	85.9%	10 241	73.6%	90.0%
Other own revenue	6 790	8 025	249	3.7%	1 297	19.1%	5 991	74.6%	7 537	93.9%	128	2.5%	4 569.3%
Gains on disposal of PPE	75	75	-	-	-	-	-	-	-	-	-	100.0%	-
Operating Expenditure	123 914	126 724	15 134	12.2%	20 439	16.5%	13 601	10.7%	49 174	38.8%	19 548	43.0%	(30.4%)
Employee related costs	47 155	47 578	10 932	23.2%	10 188	21.6%	6 711	14.1%	27 830	58.5%	9 802	70.3%	(31.5%)
Remuneration of councillors	3 215	3 594	803	25.0%	768	23.9%	890	24.8%	2 460	68.5%	770	65.0%	15.6%
Debt impairment	10 345	10 345	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	23 554	23 554	-	-	-	-	0	-	0	-	1 623	14.4%	(100.0%)
Finance charges	825	1 075	30	3.6%	471	57.1%	(375)	(34.9%)	127	11.8%	244	64.5%	(253.7%)
Bulk purchases	4 803	4 803	799	16.6%	1 047	21.8%	733	15.3%	2 578	53.7%	529	30.4%	38.6%
Other Materials	6 935	5 025	181	2.6%	1 127	16.3%	460	9.2%	1 769	35.2%	200	-	130.0%
Contracted services	6 402	11 985	193	3.0%	1 777	27.8%	1 151	9.6%	3 121	26.0%	581	37.8%	98.3%
Transfers and grants	-	-	141	-	(141)	-	906	-	906	-	3 165	50.2%	(71.4%)
Other expenditure	20 679	18 764	2 055	9.9%	5 203	25.2%	3 125	16.7%	10 382	55.3%	2 635	40.7%	18.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(20 923)	(8 446)	25 617		5 599		20 447		51 663		1 382		
Transfers recognised - capital	17 812	22 582	-	-	8 578	48.2%	-	-	8 578	38.0%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	27 694	27 444	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	24 584	41 580	25 617		14 176		20 447		60 241		1 382		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	24 584	41 580	25 617		14 176		20 447		60 241		1 382		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	24 584	41 580	25 617		14 176		20 447		60 241		1 382		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	24 584	41 580	25 617		14 176		20 447		60 241		1 382		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	19 944	23 303	4 002	20.1%	4 961	24.9%	7 833	33.6%	16 796	72.1%	4 537	54.4%	72.6%
National Government	19 161	22 582	3 901	20.4%	4 950	25.8%	7 633	33.8%	16 484	73.0%	4 537	62.8%	68.2%
Provincial Government	240	175	98	41.1%	-	-	200	114.5%	298	171.0%	-	2.1%	(100.0%)
District Municipality	500	500	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	19 901	23 257	4 000	20.1%	4 950	24.9%	7 833	33.7%	16 783	72.2%	4 537	54.8%	72.6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	43	46	2	5.0%	11	25.1%	-	-	13	28.5%	-	26.4%	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	19 944	23 303	4 002	20.1%	4 961	24.9%	7 833	33.6%	16 796	72.1%	4 537	54.4%	72.6%
Governance and Administration	1 372	172	2	.2%	299	21.8%	-	-	301	174.8%	-	363.9%	-
Executive & Council	8	8	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 364	164	2	.2%	299	21.9%	-	-	301	183.5%	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	363.9%	-
Community and Public Safety	740	775	-	-	-	-	200	25.8%	200	25.8%	1 152	156.9%	(82.7%)
Community & Social Services	240	273	-	-	-	-	197	72.3%	197	72.3%	1 152	156.5%	(82.9%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	500	500	-	-	-	-	-	-	-	-	-	135.7%	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	3	-	-	-	-	2	96.8%	2	96.8%	-	-	(100.0%)
Economic and Environmental Services	5 349	7 624	98	1.8%	480	9.0%	1 513	19.9%	2 091	27.4%	-	35.7%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	5 349	7 624	98	1.8%	480	9.0%	1 513	19.9%	2 091	27.4%	-	35.7%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	12 483	14 731	3 901	31.3%	4 183	33.5%	6 119	41.5%	14 204	96.4%	3 385	40.7%	80.8%
Electricity	3 000	3 000	231	7.7%	-	-	1 012	33.7%	1 243	41.4%	23	102.8%	4 340.6%
Water	9 463	11 711	3 670	38.8%	3 007	31.8%	5 107	43.6%	11 785	100.6%	-	14.3%	(100.0%)
Waste Water Management	-	-	-	-	1 175	-	-	-	1 175	-	3 362	96.7%	(100.0%)
Waste Management	20	20	-	-	-	-	-	-	-	-	-	8.3%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	108 958	126 014	27 589	25.3%	35 004	32.1%	25 642	20.3%	88 236	70.0%	29 314	74.8%	(12.5%)
Property rates, penalties and collection charges	7 812	8 248	15	.2%	1	-	0	-	17	.2%	1 666	64.4%	(100.0%)
Service charges	12 374	12 374	1 278	10.3%	1 571	12.7%	1 528	12.3%	4 377	35.4%	1 580	61.9%	(3.3%)
Other revenue	15 325	15 325	2 520	16.4%	4 073	26.6%	6 596	43.0%	13 189	86.1%	2 358	96.7%	179.7%
Government - operating	49 450	61 300	19 556	39.5%	16 441	33.2%	10 594	17.3%	46 591	76.0%	14 081	75.8%	(24.8%)
Government - capital	17 812	22 582	4 191	23.5%	12 917	72.5%	6 864	30.4%	23 972	106.2%	9 623	75.8%	(28.7%)
Interest	6 184	6 184	28	.5%	2	-	60	1.0%	90	1.5%	6	.4%	834.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(90 015)	(92 825)	(28 595)	31.8%	(22 520)	25.0%	(21 067)	22.7%	(72 182)	77.8%	(18 640)	67.0%	13.0%
Suppliers and employees	(89 190)	(91 750)	(28 108)	31.5%	(21 993)	24.7%	(20 956)	22.8%	(71 057)	77.4%	(17 648)	84.1%	18.7%
Finance charges	(825)	(1 075)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	(487)	-	(527)	-	(111)	-	(1 125)	-	(992)	8.5%	(88.8%)
Net Cash from/(used) Operating Activities	18 943	33 189	(1 006)	(5.3%)	12 484	65.9%	4 576	13.8%	16 054	48.4%	10 675	163.4%	(57.1%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	.6%	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(19 944)	(23 303)	(2 194)	11.0%	(4 545)	22.8%	(7 120)	30.6%	(13 859)	59.5%	(3 714)	41.7%	91.7%
Capital assets	(19 944)	(23 303)	(2 194)	11.0%	(4 545)	22.8%	(7 120)	30.6%	(13 859)	59.5%	(3 714)	41.7%	91.7%
Net Cash from/(used) Investing Activities	(19 944)	(23 303)	(2 194)	11.0%	(4 545)	22.8%	(7 120)	30.6%	(13 859)	59.5%	(3 714)	95.0%	91.7%
Cash Flow from Financing Activities													
Receipts	6 000	6 000	6 000	100.0%	-	-	-	-	6 000	100.0%	-	100.0%	-
Short term loans	6 000	6 000	6 000	100.0%	-	-	-	-	6 000	100.0%	-	100.0%	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(6 000)	(6 000)	-	-	(3 000)	50.0%	(3 000)	50.0%	(6 000)	100.0%	(3 000)	50.0%	-
Repayment of borrowing	(6 000)	(6 000)	-	-	(3 000)	50.0%	(3 000)	50.0%	(6 000)	100.0%	(3 000)	50.0%	-
Net Cash from/(used) Financing Activities	-	-	6 000	-	(3 000)	-	(3 000)	-	-	-	(3 000)	-	-
Net Increase/(Decrease) in cash held	(1 001)	9 886	2 800	(279.7%)	4 939	(493.3%)	(5 544)	(56.1%)	2 195	22.2%	3 960	(806.8%)	(240.0%)
Cash/cash equivalents at the year begin:	1 001	714	705	70.4%	3 505	350.1%	8 444	1 183.2%	705	98.8%	4 374	85.4%	93.1%
Cash/cash equivalents at the year end:	(0)	10 600	3 505	(15 240 065.2%)	8 444	(36 712 952.2%)	2 900	27.4%	2 900	27.4%	8 334	(939.6%)	(65.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	610	1.6%	923	2.4%	815	2.1%	36 725	94.0%	39 073	28.8%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	19	3.6%	22	4.1%	5	1.0%	489	91.3%	536	.4%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(459)	(1.6%)	453	1.6%	411	1.5%	27 671	98.6%	28 075	20.7%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	425	1.5%	467	1.6%	453	1.6%	27 031	95.3%	28 376	20.9%	-	-	-
Receivables from Exchange Transactions - Waste Management	164	1.2%	233	1.8%	224	1.7%	12 540	95.3%	13 161	9.7%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	26 156	100.0%	-	-	-	-	-	-	26 156	19.3%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(102)	(21.3%)	20	4.2%	20	4.2%	541	112.9%	479	.4%	-	-	-
Total By Income Source	26 814	19.7%	2 118	1.6%	1 928	1.4%	104 996	77.3%	135 856	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	1 000	11.6%	48	.6%	39	.5%	7 533	87.4%	8 621	6.3%	-	-	-
Commercial	1 921	16.5%	270	2.3%	252	2.2%	9 199	79.0%	11 642	8.6%	-	-	-
Households	23 893	20.7%	1 799	1.6%	1 637	1.4%	88 264	76.4%	115 593	85.1%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	26 814	19.7%	2 118	1.6%	1 928	1.4%	104 996	77.3%	135 856	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	139	100.0%	-	-	-	-	-	-	139	3.9%
Bulk Water	-	-	-	-	-	-	8	100.0%	8	.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(279)	(12.4%)	188	8.4%	1 137	50.5%	1 204	53.5%	2 250	63.1%
Auditor-General	(9 249)	(791.5%)	197	16.8%	184	15.7%	10 037	858.9%	1 169	32.8%
Other	-	-	-	-	-	-	-	-	-	-
Total	(9 389)	(263.4%)	385	10.8%	1 320	37.0%	11 249	315.5%	3 565	100.0%

Contact Details

Municipal Manager	Mr Pumelelo Kate	042 288 7210
Financial Manager	Ms Nydine Venter	042 288 7281

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: SARAH BAARTMAN (DC10)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	140 354	147 835	45 195	32.2%	29 899	21.3%	2 113	1.4%	77 207	52.2%	27 892	61.0%	(92.4%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 350	1 350	247	18.3%	368	27.3%	117	8.6%	732	54.2%	340	75.3%	(65.8%)
Interest earned - external investments	18 000	18 000	4 717	26.2%	4 041	22.4%	1 997	11.1%	10 754	59.7%	5 825	75.7%	(65.7%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	0	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	50	50	-	-	-	-	-	-	-	-	13	82.5%	(100.0%)
Transfers recognised - operational	89 310	89 969	39 389	44.1%	23 755	26.6%	-	-	63 144	70.2%	21 381	94.7%	(100.0%)
Other own revenue	31 644	38 466	843	2.7%	1 735	5.5%	-	-	2 578	6.7%	332	1.0%	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	140 354	147 215	13 016	9.3%	31 136	22.2%	5 886	4.0%	50 039	34.0%	36 563	55.8%	(83.9%)
Employee related costs	47 957	47 957	7 921	16.5%	10 984	22.9%	3 240	6.8%	22 145	46.2%	8 649	60.6%	(62.5%)
Remuneration of councillors	7 644	7 644	-	-	517	6.8%	833	10.9%	1 350	17.7%	1 643	65.4%	(49.3%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 109	2 109	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	8	-	8	-	-	-	(100.0%)
Contracted services	2 200	2 200	-	-	4 315	196.1%	1 196	54.4%	5 511	250.5%	921	62.9%	29.9%
Transfers and grants	27 985	31 630	664	2.4%	1 606	5.7%	-	-	2 270	7.2%	877	5.1%	(100.0%)
Other expenditure	52 459	55 675	4 432	8.4%	13 713	26.1%	609	1.1%	18 754	33.7%	24 473	72.7%	(97.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	-	620	32 179		(1 237)		(3 773)		27 168		(8 671)		
Transfers recognised - capital	-	(620)	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	-	-	32 179		(1 237)		(3 773)		27 168		(8 671)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	-	-	32 179		(1 237)		(3 773)		27 168		(8 671)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	-	-	32 179		(1 237)		(3 773)		27 168		(8 671)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	-	32 179		(1 237)		(3 773)		27 168		(8 671)		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	1 012	4 307	110	10.9%	1 494	147.6%	287	6.7%	1 891	43.9%	3 060	87.9%	(90.6%)
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 012	4 307	110	10.9%	1 494	147.6%	287	6.7%	1 891	43.9%	3 060	87.9%	(90.6%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	1 012	4 307	110	10.9%	1 494	147.6%	287	6.7%	1 891	43.9%	3 060	87.9%	(90.6%)
Governance and Administration	936	3 431	110	11.7%	1 494	159.6%	283	8.3%	1 887	55.0%	3 060	103.6%	(90.7%)
Executive & Council	30	65	-	-	-	-	-	-	-	-	1 266	121.8%	(100.0%)
Budget & Treasury Office	906	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	3 366	110	-	1 494	-	283	8.4%	1 887	56.1%	1 794	1 924.3%	(84.2%)
Community and Public Safety	59	800	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	59	800	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	17	76	-	-	-	-	4	5.3%	4	5.3%	-	6.8%	(100.0%)
Planning and Development	17	76	-	-	-	-	4	5.3%	4	5.3%	-	6.8%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	140 354	1 725 419	45 195	32.2%	29 006	20.7%	26 394	1.5%	100 594	5.8%	27 892	40.0%	(5.4%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	33 044	437 699	1 090	3.3%	1 210	3.7%	361	.1%	2 661	.6%	685	2.8%	(47.4%)
Government - operating	89 310	1 071 720	39 389	44.1%	23 755	26.6%	21 206	2.0%	84 350	7.9%	21 381	56.0%	(.8%)
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	18 000	216 000	4 717	26.2%	4 041	22.4%	4 827	2.2%	13 584	6.3%	5 826	75.7%	(17.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(138 245)	1 700 111	(13 016)	9.4%	(31 836)	23.0%	(16 258)	(1.0%)	(61 110)	(3.6%)	(36 564)	56.5%	(55.5%)
Suppliers and employees	(110 260)	1 323 120	(12 353)	11.2%	(29 775)	27.0%	(13 451)	(1.0%)	(55 579)	(4.2%)	(35 686)	68.1%	(62.3%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(27 985)	376 991	(664)	2.4%	(2 061)	7.4%	(2 806)	(.7%)	(5 531)	(1.5%)	(877)	5.1%	219.9%
Net Cash from/(used) Operating Activities	2 109	3 425 530	32 179	1 526.1%	(2 831)	(134.2%)	10 136	.3%	39 484	1.2%	(8 671)	(1 539.2%)	(216.9%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 012)	31 914	(6)	.6%	(1 467)	145.0%	-	-	(1 473)	(4.6%)	(3 060)	87.9%	(100.0%)
Capital assets	(1 012)	31 914	(6)	.6%	(1 467)	145.0%	-	-	(1 473)	(4.6%)	(3 060)	87.9%	(100.0%)
Net Cash from/(used) Investing Activities	(1 012)	31 914	(6)	.6%	(1 467)	145.0%	-	-	(1 473)	(4.6%)	(3 060)	87.9%	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	1 097	3 457 444	32 173	2 933.9%	(4 298)	(392.0%)	10 136	.3%	38 011	1.1%	(11 731)	1 315.9%	(186.4%)
Cash/cash equivalents at the year begin:	98 205	98 205	-	-	32 173	32.8%	27 875	28.4%	-	-	81 740	101.1%	(65.9%)
Cash/cash equivalents at the year end:	99 301	3 555 648	32 173	32.4%	27 875	28.1%	38 011	1.1%	38 011	1.1%	70 009	72.9%	(45.7%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - I Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	133	47.1%	13	4.7%	133	47.1%	3	1.2%	282	10.0%	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	2 549	100.0%	2 549	90.0%	-	-	-
Total By Income Source	133	4.7%	13	.5%	133	4.7%	2 552	90.1%	2 831	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	0	-	12	.5%	0	-	2 676	99.5%	2 689	95.0%	-	-	-
Commercial	131	100.0%	-	-	131	100.0%	(131)	(100.0%)	131	4.6%	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1	10.2%	1	10.2%	1	10.2%	7	69.5%	11	.4%	-	-	-
Total By Customer Group	133	4.7%	13	.5%	133	4.7%	2 552	90.1%	2 831	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	(646)	17.2%	(592)	15.8%	(657)	17.5%	(1 857)	49.5%	(3 751)	(22.8%)
VAT (output less input)	(247)	93.8%	(551)	209.0%	292	(110.8%)	242	(92.0%)	(264)	(1.6%)
Pensions / Retirement	(301)	35.9%	(283)	33.8%	(161)	19.1%	(94)	11.2%	(840)	(5.1%)
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(1 201)	(5.6%)	35 886	168.5%	(12)	(.1%)	(13 372)	(62.8%)	21 301	129.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	(2 395)	(14.6%)	34 460	209.5%	(538)	(3.3%)	(15 081)	(91.7%)	16 446	100.0%

Contact Details

Municipal Manager	Mr D M Pillay	041 508 7114
Financial Manager	Mr Riaaz Lorgat	041 508 7009

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MBHASHE (EC121)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	345 104	345 104	107 000	31.0%	88 353	25.6%	66 821	19.4%	262 174	76.0%	78 357	78.4%	(14.7%)
Property rates	4 246	4 246	923	21.7%	926	21.8%	2 578	60.7%	4 427	104.3%	1 009	75.2%	155.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 267	1 267	-	-	65	5.1%	97	7.7%	162	12.8%	373	29.7%	(73.9%)
Service charges - other	-	-	97	-	63	-	50	-	210	-	-	-	(100.0%)
Rental of facilities and equipment	1 758	1 758	535	30.4%	171	9.7%	86	4.9%	791	45.0%	406	75.3%	(78.9%)
Interest earned - external investments	10 479	10 479	856	8.2%	1 355	12.9%	427	4.1%	2 638	25.2%	185	31.4%	131.3%
Interest earned - outstanding debtors	-	-	-	-	110	-	7	-	117	-	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	5 000	5 000	919	18.4%	591	11.8%	600	12.0%	2 110	42.2%	800	71.3%	(25.0%)
Licences and permits	3 000	3 000	427	14.2%	292	9.7%	107	3.6%	826	27.5%	444	72.5%	(76.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	224 411	224 411	94 833	42.3%	74 983	33.4%	1 716	.8%	171 532	76.4%	52 858	98.5%	(96.8%)
Other own revenue	94 944	94 944	8 409	8.9%	9 797	10.3%	61 154	64.4%	79 361	83.6%	22 282	36.4%	174.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	413 275	413 275	71 835	17.4%	34 090	8.2%	27 518	6.7%	133 444	32.3%	61 701	52.6%	(55.4%)
Employee related costs	112 994	112 994	37 770	33.4%	1 852	1.6%	2 911	2.6%	42 533	37.6%	22 394	68.4%	(87.0%)
Remuneration of councillors	22 280	22 280	-	-	-	-	-	-	-	-	5 664	81.7%	(100.0%)
Debt impairment	1 010	1 010	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	70 001	70 001	200	.3%	-	-	-	-	200	.3%	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	30	30	1 032	3 439.3%	-	-	30	99.6%	1 062	3 538.9%	-	-	(100.0%)
Contracted services	106 424	106 424	13 866	13.0%	17 906	16.8%	14 744	13.9%	46 515	43.7%	-	-	(100.0%)
Transfers and grants	-	-	1 059	-	-	-	43	-	1 102	-	-	-	(100.0%)
Other expenditure	100 536	100 536	17 909	17.8%	14 333	14.3%	9 792	9.7%	42 033	41.8%	33 643	64.4%	(70.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(68 171)	(68 171)	35 165		54 263		39 303		128 730		16 656		
Transfers recognised - capital	75 027	75 027	42 539	56.7%	4 000	5.3%	18 738	25.0%	65 277	87.0%	12 000	119.0%	56.2%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	30	-	-	-	30	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	6 856	6 856	77 704		58 292		58 041		194 037		28 656		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	6 856	6 856	77 704		58 292		58 041		194 037		28 656		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	6 856	6 856	77 704		58 292		58 041		194 037		28 656		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	6 856	6 856	77 704		58 292		58 041		194 037		28 656		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	77 867	77 867	11 574	14.9%	10 748	13.8%	4 941	6.3%	27 263	35.0%	23 169	63.0%	(78.7%)
National Government	77 867	77 867	11 574	14.9%	10 748	13.8%	4 941	6.3%	27 263	35.0%	23 169	63.0%	(78.7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	77 867	77 867	11 574	14.9%	10 748	13.8%	4 941	6.3%	27 263	35.0%	23 169	63.0%	(78.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	77 867	77 867	11 574	14.9%	10 748	13.8%	4 941	6.3%	27 263	35.0%	23 169	63.0%	(78.7%)
Governance and Administration	5 847	5 847	850	14.5%	-	-	-	-	850	14.5%	4 120	52.6%	(100.0%)
Executive & Council	864	864	-	-	-	-	-	-	-	-	21	41.9%	(100.0%)
Budget & Treasury Office	4 983	4 983	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	850	-	-	-	-	-	850	-	4 099	52.7%	(100.0%)
Community and Public Safety	3 533	3 533	-	-	670	19.0%	2 463	69.7%	3 133	88.7%	953	34.9%	158.4%
Community & Social Services	1 508	1 508	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	670	-	2 463	-	3 133	-	-	-	(100.0%)
Public Safety	2 025	2 025	-	-	-	-	-	-	-	-	953	36.3%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	68 488	68 488	7 215	10.5%	9 794	14.3%	2 478	3.6%	19 486	28.5%	17 817	69.3%	(86.1%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	68 488	68 488	7 215	10.5%	9 794	14.3%	2 478	3.6%	19 486	28.5%	17 817	69.4%	(86.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	3 509	-	284	-	-	-	3 793	-	279	6.0%	(100.0%)
Electricity	-	-	3 509	-	284	-	-	-	3 793	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	279	6.0%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	420 131	420 131	149 539	35.6%	92 353	22.0%	(29 120)	(6.9%)	212 772	50.6%	90 357	85.5%	(132.2%)
Property rates, penalties and collection charges	4 246	4 246	923	21.7%	926	21.8%	860	20.2%	2 709	63.8%	1 009	75.2%	(14.8%)
Service charges	1 267	1 267	97	7.7%	109	8.6%	57	4.5%	263	20.8%	373	29.7%	(84.7%)
Other revenue	104 701	104 701	10 290	9.8%	10 774	10.3%	(50 592)	(48.3%)	(29 528)	(28.2%)	23 932	39.0%	(311.4%)
Government - operating	224 411	224 411	94 833	42.3%	75 333	33.6%	1 716	.8%	171 882	76.6%	52 858	98.5%	(96.8%)
Government - capital	75 027	75 027	42 539	56.7%	4 000	5.3%	18 738	25.0%	65 277	87.0%	12 000	119.0%	56.2%
Interest	10 479	10 479	856	8.2%	1 211	11.6%	102	1.0%	2 169	20.7%	185	31.4%	(45.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(342 264)	(342 264)	(71 835)	21.0%	(34 120)	10.0%	(27 518)	8.0%	(133 473)	39.0%	(61 701)	67.1%	(55.4%)
Suppliers and employees	(342 264)	(342 264)	(71 835)	21.0%	(34 120)	10.0%	(27 476)	8.0%	(133 431)	39.0%	(61 701)	159.2%	(55.5%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	(43)	-	(43)	-	-	-	(100.0%)
Net Cash from/(used) Operating Activities	77 867	77 867	77 704	99.8%	58 233	74.8%	(56 638)	(72.7%)	79 299	101.8%	28 656	120.0%	(297.6%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(75 027)	(75 027)	(11 574)	15.4%	(10 748)	14.3%	(1 082)	1.4%	(23 403)	31.2%	(23 169)	63.0%	(95.3%)
Capital assets	(75 027)	(75 027)	(11 574)	15.4%	(10 748)	14.3%	(1 082)	1.4%	(23 403)	31.2%	(23 169)	63.0%	(95.3%)
Net Cash from/(used) Investing Activities	(75 027)	(75 027)	(11 574)	15.4%	(10 748)	14.3%	(1 082)	1.4%	(23 403)	31.2%	(23 169)	63.0%	(95.3%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	2 840	2 840	66 130	2 328.4%	47 485	1 671.9%	(57 720)	(2 032.3%)	55 895	1 968.1%	5 487	############	(1 151.9%)
Cash/cash equivalents at the year begin:	-	-	-	-	66 130	-	113 615	-	-	-	73 494	-	54.6%
Cash/cash equivalents at the year end:	2 840	2 840	66 130	2 328.4%	113 615	4 000.3%	55 895	1 968.1%	55 895	1 968.1%	78 981	118.3%	(29.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	296	1.8%	186	1.2%	61	.4%	15 547	96.6%	16 089	100.0%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	296	1.8%	186	1.2%	61	.4%	15 547	96.6%	16 089	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	67	(24.3%)	23	(8.3%)	(51)	18.7%	(313)	113.9%	(274)	(1.7%)	-	-	-
Commercial	81	2.4%	37	1.1%	4	.1%	3 343	96.4%	3 466	21.5%	-	-	-
Households	108	1.0%	97	.9%	75	.7%	11 021	97.5%	11 300	70.2%	-	-	-
Other	40	2.5%	29	1.8%	33	2.1%	1 496	93.7%	1 597	9.9%	-	-	-
Total By Customer Group	296	1.8%	186	1.2%	61	.4%	15 547	96.6%	16 089	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	32	36.0%	-	-	35	40.0%	21	24.0%	88	100.0%
Total	32	36.0%	-	-	35	40.0%	21	24.0%	88	100.0%

Contact Details

Municipal Manager	Mr N.Nako	047 489 5808
Financial Manager	Mr Xolani Sikobi	047 489 5800

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MNQUMA (EC122)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	285 148	282 509	3 095	1.1%	116 877	41.0%	67 301	23.8%	187 274	66.3%	67 421	69.4%	(.2%)
Property rates	19 472	19 472	-	-	12 916	66.3%	4 144	21.3%	17 060	87.6%	4 765	90.8%	(13.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	4 100	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	1 278	79.0%	(100.0%)
Service charges - other	4 100	-	-	-	2 665	65.0%	1 332	-	3 996	-	-	-	(100.0%)
Rental of facilities and equipment	3 203	3 203	-	-	1 291	40.3%	646	20.2%	1 937	60.5%	629	69.9%	2.7%
Interest earned - external investments	5 661	5 661	1 147	20.3%	535	9.5%	554	9.8%	2 236	39.5%	1 048	70.7%	(47.2%)
Interest earned - outstanding debtors	5 383	5 383	-	-	-	-	690	12.8%	690	12.8%	2 517	139.7%	(72.6%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	9 051	8 551	143	1.6%	46	.5%	55	.6%	244	2.9%	123	29.9%	(55.7%)
Licences and permits	1 015	1 015	280	27.6%	475	46.8%	350	34.5%	1 105	108.8%	854	64.2%	(59.0%)
Agency services	3 900	3 900	633	16.2%	1 396	35.8%	887	22.8%	2 916	74.8%	321	69.3%	176.4%
Transfers recognised - operational	231 062	230 274	579	.3%	97 380	42.1%	57 625	25.0%	155 584	67.6%	55 778	67.6%	3.3%
Other own revenue	1 200	700	313	26.1%	173	14.4%	1 018	145.4%	1 504	214.9%	108	4.9%	842.8%
Gains on disposal of PPE	1 100	250	-	-	-	-	-	-	-	-	-	40.3%	-
Operating Expenditure	398 232	395 593	94 228	23.7%	78 732	19.8%	73 422	18.6%	246 381	62.3%	95 236	61.0%	(22.9%)
Employee related costs	175 121	175 121	51 550	29.4%	41 359	23.6%	40 468	23.1%	133 377	76.2%	41 036	80.2%	(1.4%)
Remuneration of councillors	26 687	26 687	6 945	26.0%	7 161	26.8%	7 634	28.6%	21 740	81.5%	4 939	53.7%	54.6%
Debt impairment	11 893	11 893	2 041	17.2%	(1 714)	(14.4%)	196	1.6%	523	4.4%	5 730	69.5%	(96.6%)
Depreciation and asset impairment	113 084	113 084	14 168	12.5%	15 463	13.7%	14 815	13.1%	44 446	39.3%	12 872	32.1%	15.1%
Finance charges	940	940	2	.2%	1	.1%	-	-	3	.3%	4	40.3%	(100.0%)
Bulk purchases	9 039	6 039	1 195	13.2%	1 929	21.3%	377	6.2%	3 501	58.0%	2 064	76.2%	(81.7%)
Other Materials	6 376	7 226	277	4.4%	264	4.1%	261	3.6%	803	11.1%	605	25.2%	(56.9%)
Contracted services	10 844	14 202	4 294	39.6%	4 587	42.3%	2 431	17.1%	11 313	79.7%	11 381	98.8%	(78.6%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	44 248	40 401	13 756	31.1%	9 681	21.9%	7 240	17.9%	30 677	75.9%	16 605	51.6%	(56.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(113 085)	(113 083)	(91 132)		38 145		(6 120)		(59 107)		(27 815)		
Transfers recognised - capital	68 776	71 902	2 743	4.0%	3 477	5.1%	171	.2%	6 391	8.9%	3 202	86.0%	(94.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(44 309)	(41 181)	(88 389)		41 622		(5 950)		(52 717)		(24 613)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(44 309)	(41 181)	(88 389)		41 622		(5 950)		(52 717)		(24 613)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(44 309)	(41 181)	(88 389)		41 622		(5 950)		(52 717)		(24 613)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(44 309)	(41 181)	(88 389)		41 622		(5 950)		(52 717)		(24 613)		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	68 776	30 800	2 779	4.0%	375	.5%	98	.3%	3 253	10.6%	-	4.0%	(100.0%)
National Government	68 776	30 800	2 462	3.6%	375	.5%	-	-	2 837	9.2%	-	4.0%	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	317	-	-	-	98	-	416	-	-	-	(100.0%)
Transfers recognised - capital	68 776	30 800	2 779	4.0%	375	.5%	98	.3%	3 253	10.6%	-	4.0%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	68 776	30 800	2 779	4.0%	375	.5%	98	.3%	3 253	10.6%	-	4.0%	(100.0%)
Governance and Administration	960	2 671	254	26.4%	-	-	-	-	254	9.5%	-	7.9%	-
Executive & Council	70	1 300	-	-	-	-	-	-	-	-	-	7.1%	-
Budget & Treasury Office	890	251	62	6.9%	-	-	-	-	62	24.6%	-	99.9%	-
Corporate Services	-	1 120	192	-	-	-	-	-	192	17.1%	-	6.2%	-
Community and Public Safety	695	326	41	6.0%	-	-	-	-	41	12.7%	-	1.7%	-
Community & Social Services	695	326	41	6.0%	-	-	-	-	41	12.7%	-	1.8%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	67 121	27 803	2 484	3.7%	375	.6%	98	.4%	2 958	10.6%	-	3.8%	(100.0%)
Planning and Development	207	150	22	10.8%	-	-	-	-	22	14.9%	-	1.2%	-
Road Transport	66 914	27 653	2 462	3.7%	375	.6%	98	.4%	2 935	10.6%	-	3.8%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	340 930	353 154	120 866	35.5%	84 796	24.9%	82 788	23.4%	288 450	81.7%	67 317	64.7%	23.0%
Property rates, penalties and collection charges	13 630	19 472	761	5.6%	2 971	21.8%	1 002	5.1%	4 734	24.3%	4 764	112.8%	(79.0%)
Service charges	4 100	4 101	73	1.8%	232	5.6%	194	4.7%	499	12.2%	1 278	100.2%	(84.8%)
Other revenue	12 318	17 702	1 670	13.6%	1 347	10.9%	2 403	13.6%	5 420	30.6%	2 035	40.8%	18.1%
Government - operating	231 062	229 971	96 917	41.9%	76 751	33.2%	57 625	25.1%	231 293	100.6%	55 778	67.7%	3.3%
Government - capital	68 776	70 861	20 683	30.1%	3 000	4.4%	21 010	29.6%	44 693	63.1%	-	38.6%	(100.0%)
Interest	11 044	11 047	762	6.9%	496	4.5%	554	5.0%	1 811	16.4%	3 462	109.4%	(84.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(273 034)	(269 098)	(98 409)	36.0%	(79 946)	29.3%	(63 414)	23.6%	(241 770)	89.8%	(90 964)	61.9%	(30.3%)
Suppliers and employees	(272 094)	(268 159)	(98 407)	36.2%	(79 945)	29.4%	(63 414)	23.6%	(241 766)	90.2%	(90 960)	62.0%	(30.3%)
Finance charges	(940)	(939)	(2)	.3%	(1)	.1%	-	-	(3)	.3%	(4)	34.9%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	67 896	84 056	22 457	33.1%	4 850	7.1%	19 373	23.0%	46 680	55.5%	(23 647)	46.2%	(181.9%)
Cash Flow from Investing Activities													
Receipts	1 100	535	-	-	-	-	-	-	-	-	-	40.3%	-
Proceeds on disposal of PPE	1 100	535	-	-	-	-	-	-	-	-	-	40.3%	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(68 776)	-	(3 868)	5.6%	(3 477)	5.1%	(2 541)	-	(9 886)	-	(9 052)	81.6%	(71.9%)
Capital assets	(68 776)	-	(3 868)	5.6%	(3 477)	5.1%	(2 541)	-	(9 886)	-	(9 052)	81.6%	(71.9%)
Net Cash from/(used) Investing Activities	(67 676)	535	(3 868)	5.7%	(3 477)	5.1%	(2 541)	(475.3%)	(9 886)	(1 849.0%)	(9 052)	82.0%	(71.9%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(220)	-	(32)	14.8%	(49)	22.1%	-	-	(81)	-	(49)	-	(100.0%)
Repayment of borrowing	(220)	-	(32)	14.8%	(49)	22.1%	-	-	(81)	-	(49)	-	(100.0%)
Net Cash from/(used) Financing Activities	(220)	-	(32)	14.8%	(49)	22.1%	-	-	(81)	-	(49)	-	(100.0%)
Net Increase/(Decrease) in cash held	-	84 591	18 557	-	1 324	-	16 832	19.9%	36 713	43.4%	(32 748)	65.2%	(151.4%)
Cash/cash equivalents at the year begin:	-	-	-	-	18 557	-	19 881	-	-	-	(51 487)	-	(138.6%)
Cash/cash equivalents at the year end:	-	84 591	18 557	-	19 881	-	36 713	43.4%	36 713	43.4%	(84 235)	35.7%	(143.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group													
Orgons of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	793	100.0%	793	4.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	7 745	100.0%	-	-	1	-	7 745	39.9%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	5 818	93.0%	436	7.0%	-	-	6 254	32.2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	149	3.2%	3 989	86.4%	42	.9%	436	9.4%	4 615	23.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	149	.8%	17 552	90.4%	477	2.5%	1 229	6.3%	19 407	100.0%

Contact Details

Municipal Manager	Mr Khulile Clock	047 401 2400
Financial Manager	Mr Samson Marandu	047 401 2400

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: GREAT KEI (EC123)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	109 387	104 305	28 220	25.8%	25 915	23.7%	22 189	21.3%	76 324	73.2%	23 789	62.0%	(6.7%)
Property rates	17 000	24 516	6 130	36.1%	6 128	36.0%	6 047	24.7%	18 305	74.7%	6 059	78.5%	(.2%)
Property rates - penalties and collection charges	-	-	4		8		-	-	12		4	4.0%	(100.0%)
Service charges - electricity revenue	7 575	7 501	1 109	14.6%	1 153	15.2%	985	13.1%	3 247	43.3%	912	75.4%	8.0%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	5 656	9 952	2 489	44.0%	2 486	44.0%	2 462	24.7%	7 438	74.7%	2 448	74.1%	.6%
Service charges - other	-	-	-	-	-	-	15	-	15	-	-	-	(100.0%)
Rental of facilities and equipment	250	315	50	20.0%	120	48.1%	100	31.7%	270	85.8%	56	37.2%	80.0%
Interest earned - external investments	518	214	71	13.7%	11	2.2%	2	.7%	84	39.2%	76	14.5%	(98.0%)
Interest earned - outstanding debtors	5 814	6 917	1 674	28.8%	1 784	30.7%	1 827	26.4%	5 286	76.4%	1 744	93.2%	4.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	3	3	-	-	1	27.5%	-	-	1	27.5%	3	11.0%	(100.0%)
Licences and permits	1 488	1 488	437	29.4%	302	20.3%	165	11.1%	905	60.8%	264	30.3%	(37.4%)
Agency services	200	100	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	39 036	38 966	15 220	39.0%	13 082	33.5%	9 239	23.7%	37 541	96.3%	11 115	66.0%	(16.9%)
Other own revenue	31 635	14 121	879	2.8%	839	2.7%	1 348	9.5%	3 066	21.7%	1 108	21.9%	21.6%
Gains on disposal of PPE	212	212	156	73.2%	-	-	-	-	156	73.2%	-	-	-
Operating Expenditure	127 043	126 644	16 338	12.9%	25 717	20.2%	22 479	17.7%	64 533	51.0%	21 862	47.2%	2.8%
Employee related costs	59 948	55 355	12 080	20.2%	14 457	24.1%	11 861	21.4%	38 398	69.4%	11 530	68.8%	2.9%
Remuneration of councillors	4 395	4 659	1 034	23.5%	1 034	23.5%	1 034	22.2%	3 103	66.6%	1 112	72.4%	(7.0%)
Debt impairment	12 000	10 200	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	15 000	15 000	-	-	-	-	-	-	-	-	-	-	-
Finance charges	664	664	-	-	168	25.3%	169	25.5%	337	50.7%	166	70.9%	2.1%
Bulk purchases	8 764	8 764	614	7.0%	2 991	34.1%	2 386	27.2%	5 991	68.4%	1 674	70.5%	42.6%
Other Materials	50	50	2	4.0%	2	4.1%	1	2.9%	6	11.0%	1	1.1%	(.3%)
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	26 222	31 953	2 607	9.9%	7 064	26.9%	7 027	22.0%	16 698	52.3%	7 380	44.3%	(4.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(17 657)	(22 339)	11 882		198		(290)		11 791		1 927		
Transfers recognised - capital	15 371	15 371	3 630	23.6%	5 114	33.3%	3 733	24.3%	12 477	81.2%	4 326	70.5%	(13.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(2 286)	(6 968)	15 512		5 312		3 444		24 268		6 253		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(2 286)	(6 968)	15 512		5 312		3 444		24 268		6 253		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(2 286)	(6 968)	15 512		5 312		3 444		24 268		6 253		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(2 286)	(6 968)	15 512		5 312		3 444		24 268		6 253		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	17 714	15 614	2 715	15.3%	4 100	23.1%	3 003	19.2%	9 818	62.9%	3 600	50.9%	(16.6%)
National Government	15 464	14 864	2 579	16.7%	4 081	26.4%	2 879	19.4%	9 539	64.2%	3 548	73.1%	(18.9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	15 464	14 864	2 579	16.7%	4 081	26.4%	2 879	19.4%	9 539	64.2%	3 548	73.1%	(18.9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 250	750	136	6.0%	19	.8%	125	16.6%	279	37.2%	52	12.3%	140.1%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	17 714	15 614	2 715	15.3%	4 100	23.1%	3 003	19.2%	9 818	62.9%	3 600	50.9%	(16.6%)
Governance and Administration	1 550	750	136	8.8%	19	1.2%	125	16.6%	279	37.2%	32	19.7%	287.1%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	70.2%	-
Budget & Treasury Office	1 550	750	136	8.8%	19	1.2%	125	16.6%	279	37.2%	23	26.3%	434.3%
Corporate Services	-	-	-	-	-	-	-	-	-	-	9	4.2%	(100.0%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	5.0%	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	5.0%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	11 464	10 864	1 310	11.4%	3 263	28.5%	2 246	20.7%	6 818	62.8%	2 780	50.0%	(19.2%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	20	25.4%	(100.0%)
Road Transport	11 464	10 864	1 310	11.4%	3 263	28.5%	2 246	20.7%	6 818	62.8%	2 760	50.2%	(18.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	4 700	4 000	1 269	27.0%	818	17.4%	633	15.8%	2 721	68.0%	788	62.9%	(19.7%)
Electricity	4 000	4 000	1 269	31.7%	818	20.5%	633	15.8%	2 721	68.0%	788	92.8%	(19.7%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	700	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget		2017/18 First Quarter		2017/18 Second Quarter		2017/18 Third Quarter		2017/18 Year to Date		2016/17 Third Quarter		Q3 of 2016/17 to Q3 of 2017/18
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	124 758	102 062	32 919	26.4%	27 641	22.2%	23 044	22.6%	83 604	81.9%	21 406	66.5%	7.7%
Property rates, penalties and collection charges	17 000	17 000	3 999	23.5%	4 529	26.6%	5 881	34.6%	14 410	84.8%	4 572	51.2%	28.6%
Service charges	13 230	12 923	1 689	12.8%	1 910	14.4%	1 656	12.8%	5 255	40.7%	2 272	36.1%	(27.1%)
Other revenue	33 788	16 406	2 621	7.8%	3 171	9.4%	2 898	17.7%	8 690	53.0%	1 925	36.3%	50.5%
Government - operating	39 036	38 966	17 244	44.2%	12 184	31.2%	9 538	24.5%	38 966	100.0%	10 575	100.0%	(9.8%)
Government - capital	15 371	15 371	7 099	46.2%	5 415	35.2%	2 857	18.6%	15 371	100.0%	1 783	82.0%	60.2%
Interest	6 332	1 396	267	4.2%	432	6.8%	213	15.3%	912	65.3%	278	9.5%	(23.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(99 793)	(99 337)	(27 167)	27.2%	(23 973)	24.0%	(20 680)	20.8%	(71 819)	72.3%	(22 244)	66.0%	(7.0%)
Suppliers and employees	(99 379)	(99 091)	(27 129)	27.3%	(23 937)	24.1%	(20 647)	20.8%	(71 714)	72.4%	(22 202)	66.0%	(7.0%)
Finance charges	(414)	(246)	(37)	9.0%	(36)	8.6%	(33)	13.3%	(106)	42.9%	(41)	72.9%	(20.1%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	24 965	2 725	5 752	23.0%	3 669	14.7%	2 364	86.7%	11 784	432.5%	(838)	68.8%	(382.0%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(17 714)	(15 614)	(3 094)	17.5%	(4 652)	26.3%	(3 282)	21.0%	(11 028)	70.6%	(3 265)	54.9%	.5%
Capital assets	(17 714)	(15 614)	(3 094)	17.5%	(4 652)	26.3%	(3 282)	21.0%	(11 028)	70.6%	(3 265)	54.9%	.5%
Net Cash from/(used) Investing Activities	(17 714)	(15 614)	(3 094)	17.5%	(4 652)	26.3%	(3 282)	21.0%	(11 028)	70.6%	(3 265)	55.5%	.5%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(250)	(418)	(128)	51.4%	(132)	52.9%	(136)	32.6%	(397)	95.0%	(125)	107.5%	9.4%
Repayment of borrowing	(250)	(418)	(128)	51.4%	(132)	52.9%	(136)	32.6%	(397)	95.0%	(125)	107.5%	9.4%
Net Cash from/(used) Financing Activities	(250)	(418)	(128)	51.4%	(132)	52.9%	(136)	32.6%	(397)	95.0%	(125)	107.5%	9.4%
Net Increase/(Decrease) in cash held	7 001	(13 307)	2 530	36.1%	(1 116)	(15.9%)	(1 054)	7.9%	360	(2.7%)	(4 227)	413.1%	(75.1%)
Cash/cash equivalents at the year begin:	-	60	60	-	2 590	-	1 474	2 447.3%	60	100.0%	9 503	47.5%	(84.5%)
Cash/cash equivalents at the year end:	7 001	(13 247)	2 590	37.0%	1 474	21.1%	420	(3.2%)	420	(3.2%)	5 276	103.8%	(92.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	220	16.1%	178	13.0%	175	12.9%	792	58.0%	1 365	1.6%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 173	5.3%	1 250	3.1%	1 142	2.8%	36 220	88.8%	40 786	47.2%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	863	3.2%	727	2.7%	715	2.6%	24 865	91.5%	27 170	31.4%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	17 171	100.0%	-	-	-	-	-	-	17 171	19.9%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	20 428	23.6%	2 155	2.5%	2 033	2.3%	61 876	71.5%	86 492	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	893	38.7%	169	7.3%	164	7.1%	1 080	46.8%	2 307	2.7%	-	-	-
Commercial	1 436	23.3%	253	4.1%	236	3.8%	4 233	68.7%	6 158	7.1%	-	-	-
Households	18 098	23.2%	1 734	2.2%	1 633	2.1%	56 563	72.5%	78 027	90.2%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	20 428	23.6%	2 155	2.5%	2 033	2.3%	61 876	71.5%	86 492	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	610	100.0%	-	-	-	-	-	-	610	2.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	719	6.7%	211	2.0%	820	7.7%	8 908	83.6%	10 657	38.0%
Auditor-General	32	.7%	69	1.5%	363	8.0%	4 100	89.8%	4 565	16.3%
Other	950	7.8%	1 102	9.0%	1 082	8.9%	9 052	74.3%	12 186	43.5%
Total	2 312	8.3%	1 382	4.9%	2 265	8.1%	22 060	78.7%	28 019	100.0%

Contact Details

Municipal Manager	Mr Mzimasi Mtalo	043 831 5700
Financial Manager	Ms Ms S.Mini	043 831 5700

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: AMAHLATHI (EC124)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	225 621	227 688	59 420	26.3%	71 066	31.5%	51 547	22.6%	182 033	79.9%	57 942	73.0%	(11.0%)
Property rates	16 771	16 771	5 337	31.8%	5 418	32.3%	8 160	48.7%	18 915	112.8%	3 626	67.3%	125.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	41 643	42 143	7 740	18.6%	8 651	20.8%	3 670	8.7%	20 061	47.6%	7 310	61.3%	(49.8%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	10 032	10 032	2 876	28.7%	1 867	18.6%	3 458	34.5%	8 201	81.8%	2 286	72.2%	51.3%
Service charges - other	127	127	-	-	23	18.5%	59	46.9%	83	65.4%	-	-	(100.0%)
Rental of facilities and equipment	1 004	1 004	41	4.1%	31	3.1%	299	29.7%	371	36.9%	105	59.2%	184.0%
Interest earned - external investments	6 800	6 800	1 525	22.4%	894	13.1%	710	10.4%	3 129	46.0%	2 575	80.0%	(72.4%)
Interest earned - outstanding debtors	2 640	2 640	252	9.5%	732	27.7%	2 857	108.2%	3 841	145.5%	603	69.3%	373.9%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	53	256	132	247.2%	6	11.0%	(2)	(.6%)	136	53.2%	13	68.8%	(111.9%)
Licences and permits	-	2 482	551	-	-	-	(76)	(3.1%)	475	19.2%	144	-	(152.6%)
Agency services	4 066	1 584	1 067	26.3%	1 509	37.1%	(1 608)	(101.5%)	968	61.1%	224	48.4%	(817.2%)
Transfers recognised - operational	101 164	102 530	39 770	39.3%	31 586	31.2%	24 090	23.5%	95 446	93.1%	37 650	98.1%	(36.0%)
Other own revenue	41 320	41 319	129	.3%	20 349	49.2%	9 928	24.0%	30 407	73.6%	3 407	15.3%	191.4%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	225 621	253 812	52 576	23.3%	67 349	29.9%	78 788	31.0%	198 713	78.3%	66 951	86.4%	17.7%
Employee related costs	113 568	114 036	29 742	26.2%	33 704	29.7%	30 649	26.9%	94 095	82.5%	30 010	84.0%	2.1%
Remuneration of councillors	13 244	13 244	2 825	21.3%	2 809	21.2%	3 347	25.3%	8 981	67.8%	2 938	70.6%	13.9%
Debt impairment	5 000	5 000	-	-	1 250	25.0%	2 500	50.0%	3 750	75.0%	1 250	75.0%	100.0%
Depreciation and asset impairment	26 000	26 000	-	-	13 000	50.0%	6 500	25.0%	19 500	75.0%	16 363	104.5%	(60.3%)
Finance charges	100	50	6	5.7%	0	.2%	29	58.7%	35	70.6%	(2 037)	109.3%	(101.4%)
Bulk purchases	28 000	28 000	6 840	24.4%	4 082	14.6%	7 471	26.7%	18 393	65.7%	5 318	63.2%	40.5%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	2 782	29 203	630	22.6%	907	32.6%	19 878	68.1%	21 414	73.3%	396	54.0%	4 923.3%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	36 927	38 279	12 533	33.9%	11 597	31.4%	8 414	22.0%	32 544	85.0%	12 713	98.6%	(33.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	-	(26 124)	6 845		3 717		(27 242)		(16 680)		(9 008)		
Transfers recognised - capital	32 145	31 916	-	-	-	-	-	-	-	-	1 926	39.4%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	32 145	5 793	6 845		3 717		(27 242)		(16 680)		(7 083)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	32 145	5 793	6 845		3 717		(27 242)		(16 680)		(7 083)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	32 145	5 793	6 845		3 717		(27 242)		(16 680)		(7 083)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	32 145	5 793	6 845		3 717		(27 242)		(16 680)		(7 083)		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	32 145	34 957	1 053	3.3%	6 621	20.6%	8 135	23.3%	15 809	45.2%	10 439	61.9%	(22.1%)
National Government	32 145	31 916	1 053	3.3%	6 539	20.3%	8 085	25.3%	15 677	49.1%	5 254	55.8%	53.9%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	32 145	31 916	1 053	3.3%	6 539	20.3%	8 085	25.3%	15 677	49.1%	5 254	55.8%	53.9%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	3 041	-	-	82	-	50	1.6%	132	4.3%	5 185	70.1%	(99.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	32 145	34 957	1 053	3.3%	6 621	20.6%	8 135	23.3%	15 809	45.2%	10 439	61.9%	(22.1%)
Governance and Administration	-	1 162	-	-	56	-	50	4.3%	106	9.1%	315	86.5%	(84.1%)
Executive & Council	-	583	-	-	18	-	50	8.6%	68	11.6%	-	96.1%	(100.0%)
Budget & Treasury Office	-	579	-	-	38	-	-	-	38	6.6%	-	3.1%	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	315	-	(100.0%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	11.5%	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	91.2%	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	9.5%	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	27 145	27 750	1 040	3.8%	3 513	12.9%	8 085	29.1%	12 638	45.5%	5 453	56.8%	48.3%
Planning and Development	27 145	27 710	1 040	3.8%	3 513	12.9%	8 085	29.2%	12 638	45.6%	5 228	55.4%	54.6%
Road Transport	-	40	-	-	-	-	-	-	-	-	224	73.7%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	0	30.7%	(100.0%)
Trading Services	5 000	6 045	14	.3%	3 052	61.0%	-	-	3 066	50.7%	4 672	69.5%	(100.0%)
Electricity	5 000	6 045	14	.3%	3 052	61.0%	-	-	3 066	50.7%	72	55.8%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	4 600	87.7%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	257 766	256 964	58 079	22.5%	84 714	32.9%	68 899	26.8%	211 693	82.4%	59 872	71.8%	15.1%
Property rates, penalties and collection charges	16 771	16 771	4 323	25.8%	188	1.1%	1 370	8.2%	5 881	35.1%	3 626	67.7%	(62.2%)
Service charges	51 802	52 302	10 289	19.9%	273	.5%	25 142	48.1%	35 704	68.3%	9 596	64.5%	162.0%
Other revenue	46 443	46 644	1 920	4.1%	19 491	42.0%	12 857	27.6%	34 268	73.5%	3 897	25.2%	229.9%
Government - operating	101 164	102 531	39 770	39.3%	34 259	33.9%	21 417	20.9%	95 446	93.1%	37 650	97.6%	(43.1%)
Government - capital	32 145	31 916	-	-	28 484	88.6%	3 661	11.5%	32 145	100.7%	1 926	46.4%	90.1%
Interest	9 440	6 800	1 777	18.8%	2 019	21.4%	4 453	65.5%	8 249	121.3%	3 178	72.5%	40.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(225 621)	(222 812)	(52 576)	23.3%	(58 293)	25.8%	(87 844)	39.4%	(198 713)	89.2%	(64 927)	86.6%	35.3%
Suppliers and employees	(225 521)	(222 762)	(52 570)	23.3%	(58 292)	25.8%	(87 816)	39.4%	(198 677)	89.2%	(68 677)	86.9%	27.9%
Finance charges	(100)	(50)	(6)	5.7%	(2)	1.8%	(28)	55.5%	(35)	70.6%	3 750	75.0%	(100.7%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	32 145	34 153	5 504	17.1%	26 421	82.2%	(18 944)	(55.5%)	12 980	38.0%	(5 055)	(20.1%)	274.7%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(32 145)	(34 957)	(1 041)	3.2%	(6 633)	20.6%	(8 135)	23.3%	(15 809)	45.2%	(6 109)	50.5%	33.2%
Capital assets	(32 145)	(34 957)	(1 041)	3.2%	(6 633)	20.6%	(8 135)	23.3%	(15 809)	45.2%	(6 109)	50.5%	33.2%
Net Cash from/(used) Investing Activities	(32 145)	(34 957)	(1 041)	3.2%	(6 633)	20.6%	(8 135)	23.3%	(15 809)	45.2%	(6 109)	50.5%	33.2%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(0)	(805)	4 463	############	19 787	############	(27 079)	3 365.2%	(2 829)	351.6%	(11 164)	31 349 637.6%	142.6%
Cash/cash equivalents at the year begin:	105 825	72 050	105 825	100.0%	110 288	104.2%	130 075	180.5%	105 825	146.9%	90 342	71.8%	44.0%
Cash/cash equivalents at the year end:	105 825	71 245	110 288	104.2%	130 075	122.9%	102 996	144.6%	102 996	144.6%	79 178	53.7%	30.1%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 905	20.8%	791	8.6%	841	9.2%	5 617	61.4%	9 154	17.4%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 383	6.5%	823	3.9%	1 094	5.2%	17 881	84.4%	21 181	40.4%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	490	3.5%	366	2.6%	396	2.8%	12 659	91.0%	13 911	26.5%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	4	5.0%	4	5.0%	4	5.0%	74	85.1%	87	.2%	-	-	-
Interest on Arrear Debtor Accounts	422	5.7%	389	5.3%	388	5.3%	6 151	83.7%	7 350	14.0%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	28	3.6%	(14)	(1.7%)	(2)	(.3%)	783	98.4%	796	1.5%	-	-	-
Total By Income Source	4 233	8.1%	2 359	4.5%	2 722	5.2%	43 165	82.3%	52 479	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 233	8.1%	2 359	4.5%	2 722	5.2%	43 165	82.3%	52 479	100.0%	-	-	-
Total By Customer Group	4 233	8.1%	2 359	4.5%	2 722	5.2%	43 165	82.3%	52 479	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 000	107.7%	(20)	(2.2%)	54	5.8%	(106)	(11.4%)	929	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 000	107.7%	(20)	(2.2%)	54	5.8%	(106)	(11.4%)	929	100.0%

Contact Details

Municipal Manager	Ms Balisa King Socikwa	043 683 5065
Financial Manager	Mrs J Ntshinga	043 683 5028

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NGQUSHWA (EC126)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	114 049	120 436	55 089	48.3%	28 643	25.1%	21 121	17.5%	104 852	87.1%	28 353	78.8%	(25.5%)
Property rates	23 322	29 684	22 738	97.5%	992	4.3%	1 054	3.6%	24 784	83.5%	6 263	130.8%	(83.2%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	717	717	197	27.4%	189	26.3%	193	26.9%	578	80.6%	152	66.4%	27.0%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	543	543	324	59.7%	37	6.8%	44	8.0%	405	74.6%	20	72.2%	121.5%
Interest earned - external investments	2 566	2 566	114	4.5%	10	.4%	65	2.6%	190	7.4%	353	38.9%	(81.5%)
Interest earned - outstanding debtors	4 125	4 125	477	11.6%	1 374	33.3%	476	11.5%	2 327	56.4%	948	74.5%	(49.8%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	836	836	3	.4%	2	.3%	28	3.4%	33	4.0%	29	22.5%	(3.0%)
Licences and permits	1 773	1 773	428	24.1%	409	23.1%	344	19.4%	1 181	66.6%	372	73.5%	(7.7%)
Agency services	483	483	90	18.6%	77	15.9%	71	14.6%	237	49.1%	55	59.3%	28.0%
Transfers recognised - operational	79 014	78 983	30 697	38.8%	24 561	31.1%	18 770	23.8%	74 028	93.7%	19 208	87.7%	(2.3%)
Other own revenue	297	354	20	6.7%	386	130.1%	76	21.3%	481	135.9%	952	26.3%	(92.1%)
Gains on disposal of PPE	372	372	-	-	606	162.8%	-	-	606	162.8%	-	-	-
Operating Expenditure	137 144	141 493	29 056	21.2%	32 944	24.0%	33 164	23.4%	95 164	67.3%	31 627	57.7%	4.9%
Employee related costs	62 514	60 852	14 876	23.8%	15 928	25.5%	13 808	22.7%	44 612	73.3%	13 372	69.9%	3.3%
Remuneration of councillors	8 913	8 887	1 766	19.8%	1 828	20.5%	2 394	26.9%	5 988	67.4%	1 913	65.8%	25.2%
Debt impairment	3 200	3 200	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	19 898	19 898	-	-	-	-	4 079	20.5%	4 079	20.5%	-	-	(100.0%)
Finance charges	881	-	-	-	-	-	85	-	85	-	342	64.1%	(75.2%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	2 047	2 613	721	35.2%	506	24.7%	1 425	54.5%	2 652	101.5%	1 569	51.4%	(9.2%)
Contracted services	15 350	23 863	7 788	50.7%	5 897	38.4%	4 636	19.4%	18 322	76.8%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	24 341	22 180	3 905	16.0%	8 784	36.1%	6 711	30.3%	19 400	87.5%	14 432	67.2%	(53.5%)
Loss on disposal of PPE	-	-	-	-	-	-	26	-	26	-	-	-	(100.0%)
Surplus/(Deficit)	(23 095)	(21 057)	26 033		(4 301)		(12 043)		9 688		(3 275)		
Transfers recognised - capital	24 691	25 591	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 596	4 534	26 033		(4 301)		(12 043)		9 688		(3 275)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1 596	4 534	26 033		(4 301)		(12 043)		9 688		(3 275)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 596	4 534	26 033		(4 301)		(12 043)		9 688		(3 275)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 596	4 534	26 033		(4 301)		(12 043)		9 688		(3 275)		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	30 401	27 632	2 892	9.5%	7 314	24.1%	11 295	40.9%	21 501	77.8%	7 581	47.9%	49.0%
National Government	24 691	25 605	2 892	11.7%	6 023	24.4%	10 336	40.4%	19 251	75.2%	7 360	55.7%	40.4%
Provincial Government	-	87	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	24 691	25 692	2 892	11.7%	6 023	24.4%	10 336	40.2%	19 251	74.9%	7 360	55.7%	40.4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 710	1 940	-	-	1 291	22.6%	959	49.4%	2 250	116.0%	221	19.5%	333.9%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	30 401	27 632	2 892	9.5%	7 314	24.1%	11 295	40.9%	21 501	77.8%	7 581	47.9%	49.0%
Governance and Administration	3 956	1 940	-	-	149	3.8%	721	37.2%	870	44.8%	195	35.3%	269.3%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	3 956	1 940	-	-	-	-	1	.1%	1	.1%	-	-	(100.0%)
Corporate Services	-	-	-	-	149	-	720	-	869	-	195	36.0%	268.7%
Community and Public Safety	1 287	3 065	2 892	224.7%	-	-	672	21.9%	3 564	116.3%	26	84.2%	2 507.3%
Community & Social Services	350	2 978	2 892	826.2%	-	-	458	15.4%	3 349	112.5%	-	539.2%	(100.0%)
Sport And Recreation	618	87	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	215	-	215	-	26	-	732.4%
Housing	319	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	22 158	18 728	-	-	6 121	27.6%	8 562	45.7%	14 683	78.4%	7 182	48.3%	19.2%
Planning and Development	365	4 724	-	-	-	-	-	-	-	-	-	-	
Road Transport	21 793	14 004	-	-	6 121	28.1%	8 562	61.1%	14 683	104.8%	7 182	50.4%	19.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	3 000	3 900	-	-	1 044	34.8%	1 340	34.4%	2 384	61.1%	179	48.0%	650.5%
Electricity	3 000	3 900	-	-	1 044	34.8%	1 340	34.4%	2 384	61.1%	179	48.0%	650.5%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	143 836	-	44 483	30.9%	47 219	32.8%	60 828	-	152 529	-	29 695	89.0%	104.8%
Property rates, penalties and collection charges	16 337	-	5 392	33.0%	9 546	58.4%	18 776	-	33 714	-	6 385	119.6%	194.0%
Service charges	430	-	237	55.2%	148	34.3%	88	-	472	-	12	48.2%	607.7%
Other revenue	2 673	-	566	21.2%	3 830	143.3%	631	-	5 027	-	1 819	55.1%	(65.3%)
Government - operating	79 014	-	33 425	42.3%	25 581	32.4%	19 230	-	78 236	-	19 618	95.3%	(2.0%)
Government - capital	24 691	-	4 652	18.8%	7 653	31.0%	22 038	-	34 343	-	1 507	91.9%	1 362.7%
Interest	20 690	-	210	1.0%	461	2.2%	65	-	737	-	353	17.2%	(81.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(114 046)	(118 395)	(38 412)	33.7%	(38 504)	33.8%	(27 249)	23.0%	(104 165)	88.0%	(35 046)	75.6%	(22.2%)
Suppliers and employees	(113 165)	(118 395)	(38 412)	33.9%	(38 504)	34.0%	(27 249)	23.0%	(104 165)	88.0%	(35 046)	75.5%	(22.2%)
Finance charges	(881)	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	29 791	(118 395)	6 071	20.4%	8 715	29.3%	33 579	(28.4%)	48 364	(40.8%)	(5 351)	249.6%	(727.5%)
Cash Flow from Investing Activities													
Receipts	372	-	-	-	606	162.8%	-	-	606	-	-	-	-
Proceeds on disposal of PPE	372	-	-	-	606	162.8%	-	-	606	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(30 401)	-	(3 399)	11.2%	(4 435)	14.6%	(9 245)	-	(17 078)	-	(5 104)	41.3%	81.1%
Capital assets	(30 401)	-	(3 399)	11.2%	(4 435)	14.6%	(9 245)	-	(17 078)	-	(5 104)	41.3%	81.1%
Net Cash from/(used) Investing Activities	(30 029)	-	(3 399)	11.3%	(3 828)	12.7%	(9 245)	-	(16 472)	-	(5 104)	41.7%	81.1%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(238)	(118 395)	2 672	(1 123.5%)	4 886	(2 054.4%)	24 334	(20.6%)	31 893	(26.9%)	(10 455)	(86.9%)	(332.8%)
Cash/cash equivalents at the year begin:	1 201	-	1 201	100.0%	3 873	322.5%	8 759	-	1 201	-	28 474	99.9%	(69.2%)
Cash/cash equivalents at the year end:	963	(118 395)	3 873	402.2%	8 759	909.6%	33 093	(28.0%)	33 093	(28.0%)	18 019	(99.3%)	83.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(2 429)	(11.7%)	(856)	(4.1%)	94	.5%	24 036	115.3%	20 845	60.4%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	70	5.7%	99	8.0%	36	2.9%	1 035	83.5%	1 240	3.6%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	12	7.9%	10	6.6%	5	3.3%	121	82.2%	147	.4%	-	-	-
Interest on Arrear Debtor Accounts	127	1.0%	594	4.8%	482	3.9%	11 071	90.2%	12 273	35.6%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	(2 221)	(6.4%)	(154)	(.4%)	617	1.8%	36 264	105.1%	34 506	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	(2 610)	(14.1%)	(560)	(3.0%)	351	1.9%	21 386	115.2%	18 568	53.8%	-	-	-
Commercial	203	5.9%	32	.9%	77	2.2%	3 125	90.9%	3 436	10.0%	-	-	-
Households	158	2.0%	305	3.8%	142	1.7%	7 490	92.5%	8 094	23.5%	-	-	-
Other	28	.6%	70	1.6%	47	1.1%	4 263	96.7%	4 408	12.8%	-	-	-
Total By Customer Group	(2 221)	(6.4%)	(154)	(.4%)	617	1.8%	36 264	105.1%	34 506	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	811	32.2%	8	.3%	(3)	(.1%)	1 702	67.6%	2 517	100.0%
Auditor-General	-	-	(0)	100.0%	-	-	-	-	(0)	-
Other	-	-	-	-	-	-	-	-	-	-
Total	811	32.2%	8	.3%	(3)	(.1%)	1 702	67.6%	2 517	100.0%

Contact Details

Municipal Manager	Mrs Misiwe Phyllis Mphahlwa	040 673 3095
Financial Manager	Mr V.C Makedama	040 673 3095

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: RAYMOND MHLABA (EC129)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	364 647	372 757	212 340	58.2%	74 576	20.5%	33 796	9.1%	320 712	86.0%	124 689	50.7%	(72.9%)
Property rates	80 859	71 895	113 538	140.4%	(1 003)	(1.2%)	(67)	(.1%)	112 469	156.4%	723	15.4%	(109.3%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	59 396	56 149	19 198	32.3%	11 929	20.1%	15 360	27.4%	46 486	82.8%	(3 264)	27.8%	(570.6%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	17 453	18 383	6 388	36.6%	4 775	27.4%	4 742	25.8%	15 904	86.5%	2 822	51.3%	68.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 977	500	112	3.8%	100	3.4%	78	15.7%	290	58.1%	56	39.3%	39.4%
Interest earned - external investments	2 000	2 000	-	-	162	8.1%	176	8.8%	338	16.9%	-	1.3%	(100.0%)
Interest earned - outstanding debtors	18 000	21 000	5 129	28.5%	5 560	30.9%	5 779	27.5%	16 468	78.4%	3 869	47.3%	49.4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	180	180	40	22.4%	26	14.5%	19	10.4%	85	47.3%	6	37.5%	201.6%
Licences and permits	3 800	3 800	1 048	27.6%	948	24.9%	1 012	26.6%	3 007	79.1%	417	30.0%	142.4%
Agency services	-	-	-	-	-	-	-	-	-	-	388	-	(100.0%)
Transfers recognised - operational	173 262	192 807	63 934	36.9%	51 805	29.9%	6 151	3.2%	121 890	63.2%	118 094	76.6%	(94.8%)
Other own revenue	6 720	4 849	2 953	43.9%	274	4.1%	547	11.3%	3 774	77.8%	1 578	60.1%	(65.3%)
Gains on disposal of PPE	-	1 195	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	364 647	408 715	82 832	22.7%	92 957	25.5%	86 232	21.1%	262 021	64.1%	41 643	29.1%	107.1%
Employee related costs	134 398	138 378	32 714	24.3%	33 919	25.2%	33 779	24.4%	100 412	72.6%	21 054	51.3%	60.4%
Remuneration of councillors	13 531	15 517	3 817	28.2%	3 932	29.1%	5 169	33.3%	12 918	83.3%	2 779	50.2%	86.0%
Debt impairment	21 000	20 446	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	45 722	38 500	11 430	25.0%	11 430	25.0%	3 810	9.9%	26 671	69.3%	-	-	(100.0%)
Finance charges	2 650	2 650	-	-	-	-	0	-	0	-	-	-	(100.0%)
Bulk purchases	50 000	79 200	19 982	40.0%	16 497	33.0%	13 054	16.5%	49 533	62.5%	3 751	25.8%	248.1%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	750	750	-	-	21	2.8%	56	7.4%	76	10.2%	48	18.9%	16.0%
Transfers and grants	21 200	55 061	2 049	9.7%	1 559	7.4%	3 956	7.2%	7 563	13.7%	4 742	46.5%	(16.6%)
Other expenditure	75 397	58 214	12 840	17.0%	25 599	34.0%	26 409	45.4%	64 847	111.4%	9 269	26.6%	184.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	0	(35 958)	129 508		(18 381)		(52 436)		58 691		83 046		
Transfers recognised - capital	45 389	47 633	11 157	24.6%	24 788	54.6%	8 801	18.5%	44 746	93.9%	21 404	61.1%	(58.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	45 389	11 675	140 664		6 407		(43 634)		103 437		104 450		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	45 389	11 675	140 664		6 407		(43 634)		103 437		104 450		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	45 389	11 675	140 664		6 407		(43 634)		103 437		104 450		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	45 389	11 675	140 664		6 407		(43 634)		103 437		104 450		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	45 389	47 883	10 054	22.2%	21 278	46.9%	11 845	24.7%	43 177	90.2%	5 863	61.9%	102.0%
National Government	42 389	47 633	10 054	23.7%	21 278	50.2%	11 833	24.8%	43 165	90.6%	4 262	56.5%	177.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	42 389	47 633	10 054	23.7%	21 278	50.2%	11 833	24.8%	43 165	90.6%	4 262	56.5%	177.7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 000	250	-	-	-	-	12	4.9%	12	4.9%	1 601	83.4%	(99.2%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	45 389	47 883	10 054	22.2%	21 278	46.9%	11 845	24.7%	43 177	90.2%	5 863	61.9%	102.0%
Governance and Administration	2 500	1 779	518	20.7%	596	23.8%	346	19.5%	1 460	82.1%	1 547	121.7%	(77.6%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	250	-	-	-	-	12	4.9%	12	4.9%	8	90.9%	61.0%
Corporate Services	2 500	1 529	518	20.7%	596	23.8%	334	21.9%	1 448	94.7%	1 539	122.0%	(78.3%)
Community and Public Safety	500	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	500	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	42 389	46 104	9 536	22.5%	20 682	48.8%	11 499	24.9%	41 717	90.5%	4 316	42.1%	166.4%
Planning and Development	-	-	-	-	-	-	-	-	-	-	2	-	(100.0%)
Road Transport	42 389	46 104	9 536	22.5%	20 682	48.8%	11 499	24.9%	41 717	90.5%	4 314	42.1%	166.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	343 567	343 920	147 344	42.9%	106 803	31.1%	122 739	35.7%	376 886	109.6%	108 444	92.2%	13.2%
Property rates, penalties and collection charges	37 167	41 381	11 623	31.3%	16 996	45.7%	16 586	40.1%	45 205	109.2%	1 356	13.8%	1 123.3%
Service charges	38 255	40 512	12 908	33.7%	10 527	27.5%	13 175	32.5%	36 610	90.4%	10 711	71.0%	23.0%
Other revenue	33 494	18 912	35 425	105.8%	28 524	85.2%	16 620	87.9%	80 568	426.0%	16 630	252.9%	(.1%)
Government - operating	173 262	190 882	71 501	41.3%	50 753	29.3%	45 006	23.6%	167 260	87.6%	42 884	89.1%	4.9%
Government - capital	45 389	47 633	13 528	29.8%	-	-	31 349	65.8%	44 877	94.2%	36 862	138.1%	(15.0%)
Interest	16 000	4 600	2 359	14.7%	2	-	4	.1%	2 365	51.4%	1	.1%	180.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(297 925)	(349 769)	(71 402)	24.0%	(83 252)	27.9%	(118 139)	33.8%	(272 792)	78.0%	(61 328)	53.2%	92.6%
Suppliers and employees	(274 075)	(334 119)	(69 353)	25.3%	(81 693)	29.8%	(114 183)	34.2%	(265 229)	79.4%	(55 299)	53.7%	106.5%
Finance charges	(2 650)	(2 650)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(21 200)	(13 000)	(2 049)	9.7%	(1 559)	7.4%	(3 956)	30.4%	(7 563)	58.2%	(6 030)	55.8%	(34.4%)
Net Cash from/(used) Operating Activities	45 642	(5 850)	75 942	166.4%	23 551	51.6%	4 601	(78.6%)	104 094	(1 779.5%)	47 116	1 538.9%	(90.2%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(45 389)	(47 883)	(10 717)	23.6%	(21 864)	48.2%	(11 845)	24.7%	(44 427)	92.8%	(5 863)	60.6%	102.0%
Capital assets	(45 389)	(47 883)	(10 717)	23.6%	(21 864)	48.2%	(11 845)	24.7%	(44 427)	92.8%	(5 863)	60.6%	102.0%
Net Cash from/(used) Investing Activities	(45 389)	(47 883)	(10 717)	23.6%	(21 864)	48.2%	(11 845)	24.7%	(44 427)	92.8%	(5 863)	60.6%	102.0%
Cash Flow from Financing Activities													
Receipts	-	(150)	12	-	27	-	23	(15.4%)	62	(41.2%)	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(150)	12	-	27	-	23	(15.4%)	62	(41.2%)	-	-	(100.0%)
Payments	(1 200)	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(1 200)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(1 200)	(150)	12	(1.0%)	27	(2.2%)	23	(15.4%)	62	(41.2%)	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(948)	(53 883)	65 236	(6 883.8%)	1 713	(180.8%)	(7 222)	13.4%	59 728	(110.8%)	41 253	(164.1%)	(117.5%)
Cash/cash equivalents at the year begin:	2 100	19 558	11 933	568.2%	77 169	3 674.7%	78 883	403.3%	11 933	61.0%	43 791	-	80.1%
Cash/cash equivalents at the year end:	1 152	(34 325)	77 169	6 696.9%	78 883	6 845.6%	71 661	(208.8%)	71 661	(208.8%)	85 044	(203.1%)	(15.7%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - I Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	11	-	1 878	6.6%	1 690	5.9%	24 987	87.5%	28 566	9.5%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6	-	5 646	3.0%	3 282	1.7%	182 102	95.3%	191 036	63.2%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	1 583	2.0%	1 522	1.9%	77 465	96.1%	80 569	26.7%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	28	1.4%	27	1.4%	1 937	97.2%	1 992	.7%	-	-	-
Total By Income Source	17	-	9 136	3.0%	6 520	2.2%	286 490	94.8%	302 163	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	1 484	1.7%	1 528	1.8%	82 452	96.5%	85 464	28.3%	-	-	-
Commercial	11	.1%	1 147	5.5%	859	4.1%	18 893	90.4%	20 909	6.9%	-	-	-
Households	4	-	2 754	1.9%	2 630	1.8%	141 383	96.3%	146 770	48.6%	-	-	-
Other	2	-	3 752	7.7%	1 504	3.1%	43 761	89.3%	49 019	16.2%	-	-	-
Total By Customer Group	17	-	9 136	3.0%	6 520	2.2%	286 490	94.8%	302 163	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 304	12.9%	1 430	14.1%	137	1.4%	7 243	71.6%	10 113	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 304	12.9%	1 430	14.1%	137	1.4%	7 243	71.6%	10 113	100.0%

Contact Details

Municipal Manager	Mr Lusanda Menze	046 645 7451
Financial Manager	Mrs Busisiwe Lubelwana	046 645 7482

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: AMATHOLE (DC12)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	1 429 558	1 429 558	396 524	27.7%	13 229	.9%	199 938	14.0%	609 692	42.6%	56 896	27.3%	251.4%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	186 545	186 545	229 049	122.8%	-	-	-	-	229 049	122.8%	28 157	62.2%	(100.0%)
Service charges - sanitation revenue	80 305	80 305	22 155	27.6%	-	-	-	-	22 155	27.6%	20 840	46.0%	(100.0%)
Service charges - refuse revenue	965	965	-	-	-	-	80	8.3%	80	8.3%	76	-	5.2%
Service charges - other	5 093	5 093	1 190	23.4%	6 549	128.6%	190 021	3 730.8%	197 760	3 882.7%	335	39.9%	56 629.6%
Rental of facilities and equipment	356	356	113	31.8%	11	3.1%	-	-	124	34.9%	92	5.5%	(100.0%)
Interest earned - external investments	9 324	9 324	795	8.5%	298	3.2%	(378)	(4.1%)	715	7.7%	151	16.1%	(350.1%)
Interest earned - outstanding debtors	2 585	2 585	6 917	267.6%	1 560	60.4%	-	-	8 478	328.0%	3 275	221.6%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	780 373	780 373	135 994	17.4%	-	-	-	-	135 994	17.4%	-	.9%	-
Other own revenue	364 012	364 012	312	.1%	4 811	1.3%	10 216	2.8%	15 338	4.2%	3 970	56.6%	157.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 389 929	1 389 929	288 548	20.8%	459 943	33.1%	229 562	16.5%	978 053	70.4%	142 097	35.6%	61.6%
Employee related costs	733 534	733 534	169 273	23.1%	258 295	35.2%	164 737	22.5%	592 305	80.7%	11 022	36.7%	1 394.6%
Remuneration of councillors	14 202	14 202	992	7.0%	1 113	7.8%	4 135	29.1%	6 240	43.9%	3 409	123.1%	21.3%
Debt impairment	105 756	105 756	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	107 594	107 594	-	-	-	-	-	-	-	-	-	-	-
Finance charges	22 852	22 852	-	-	1 013	4.4%	5	-	1 018	4.5%	456	11.4%	(98.9%)
Bulk purchases	112 000	112 000	8 486	7.6%	22 970	20.5%	3 536	3.2%	34 992	31.2%	11 229	18.4%	(68.5%)
Other Materials	-	-	-	-	-	-	-	-	-	-	2 933	-	(100.0%)
Contracted services	31 186	31 186	9 802	31.4%	4 137	13.3%	2 652	8.5%	16 592	53.2%	59 101	242.6%	(95.5%)
Transfers and grants	15 080	15 080	-	-	89 671	594.6%	-	-	89 671	594.6%	-	-	-
Other expenditure	247 726	247 726	99 994	40.4%	82 744	33.4%	54 497	22.0%	237 236	95.8%	53 947	64.2%	1.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	39 629	39 629	107 977		(446 714)		(29 624)		(368 362)		(85 202)		
Transfers recognised - capital	442 422	442 422	-	-	-	-	-	-	-	-	-	34.0%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	55 470	55 470	-	-	(307)	(.6%)	-	-	(307)	(.6%)	-	-	-
Surplus/(Deficit) after capital transfers and contributions	537 521	537 521	107 977		(447 021)		(29 624)		(368 669)		(85 202)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	537 521	537 521	107 977		(447 021)		(29 624)		(368 669)		(85 202)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	537 521	537 521	107 977		(447 021)		(29 624)		(368 669)		(85 202)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	537 521	537 521	107 977		(447 021)		(29 624)		(368 669)		(85 202)		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	537 521	39 633	55 122	10.3%	(11 761)	(2.2%)	132 348	333.9%	175 709	443.3%	-	18.5%	(100.0%)
National Government	497 893	18 626	55 016	11.0%	(12 068)	(2.4%)	82 186	441.2%	125 133	671.8%	-	17.6%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	497 893	18 626	55 016	11.0%	(12 068)	(2.4%)	82 186	441.2%	125 133	671.8%	-	17.6%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	39 628	21 007	107	.3%	307	.8%	50 162	238.8%	50 576	240.8%	-	32.7%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	537 521	39 633	55 122	10.3%	(11 761)	(2.2%)	132 348	333.9%	175 709	443.3%	-	18.5%	(100.0%)
Governance and Administration	534 066	20 133	39 176	7.3%	32 184	6.0%	61 050	303.2%	132 410	657.7%	-	2.0%	(100.0%)
Executive & Council	527 930	20 133	39 070	7.4%	31 570	6.0%	60 914	302.6%	131 554	653.4%	-	.4%	(100.0%)
Budget & Treasury Office	6 136	-	-	-	614	10.0%	-	-	614	-	-	-	-
Corporate Services	-	-	107	-	-	-	135	-	242	-	-	33.9%	(100.0%)
Community and Public Safety	55	24 022	-	-	36	65.9%	6	-	42	.2%	-	-	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	55	307	-	-	-	-	-	-	-	-	-	-	-
Housing	-	23 715	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	36	-	6	-	42	-	-	-	(100.0%)
Economic and Environmental Services	-	2 478	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	2 478	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	3 400	(7 000)	15 946	469.0%	(43 981)	(1 293.6%)	71 293	(1 018.5%)	43 257	(618.0%)	-	1 875.8%	(100.0%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	3 234	(7 000)	15 946	493.0%	22 732	702.9%	61 739	(882.0%)	100 417	(1 434.5%)	-	1 877.3%	(100.0%)
Waste Water Management	166	-	-	-	(66 714)	(40 281.7%)	9 554	-	(57 160)	-	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	1 658 630	1 560 478	541 131	32.6%	437 259	26.4%	155 955	10.0%	1 134 344	72.7%	370 149	118.8%	(57.9%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	272 908	174 756	34 395	12.6%	5 516	2.0%	(26 820)	(15.3%)	13 091	7.5%	37 297	57.1%	(171.9%)
Other revenue	151 018	151 018	109 989	72.8%	273 624	181.2%	187 557	124.2%	571 170	378.2%	142 274	720.5%	31.8%
Government - operating	780 373	780 373	364 409	46.7%	23 341	3.0%	2 991	.4%	390 742	50.1%	186 294	70.1%	(98.4%)
Government - capital	442 422	442 422	30 369	6.9%	132 450	29.9%	(9 684)	(2.2%)	153 135	34.6%	3 747	79.5%	(358.4%)
Interest	11 909	11 909	1 968	16.5%	2 328	19.5%	1 911	16.0%	6 207	52.1%	538	19.2%	255.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 176 579)	(1 176 579)	(603 224)	51.3%	(217 973)	18.5%	43 603	(3.7%)	(777 595)	66.1%	(613 238)	177.5%	(107.1%)
Suppliers and employees	(1 138 648)	(1 176 579)	(603 224)	53.0%	(217 973)	19.1%	43 597	(3.7%)	(777 600)	66.1%	(612 782)	182.9%	(107.1%)
Finance charges	(22 852)	-	-	-	-	-	6	-	6	-	(456)	12.4%	(101.2%)
Transfers and grants	(15 080)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	482 051	383 899	(62 094)	(12.9%)	219 286	45.5%	199 558	52.0%	356 750	92.9%	(243 089)	2.3%	(182.1%)
Cash Flow from Investing Activities													
Receipts	55 470	55 470	-	-	-	-	191	.3%	191	.3%	-	-	(100.0%)
Proceeds on disposal of PPE	55 470	55 470	-	-	-	-	191	.3%	191	.3%	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(537 521)	(537 521)	-	-	-	-	973	(.2%)	973	(.2%)	-	-	(100.0%)
Capital assets	(537 521)	(537 521)	-	-	-	-	973	(.2%)	973	(.2%)	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(482 051)	(482 051)	-	-	-	-	1 164	(.2%)	1 164	(.2%)	-	(3.9%)	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	5	-	5	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	5	-	5	-	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-	(41 020)	-	(100.0%)
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	(41 020)	-	(100.0%)
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	5	-	5	-	(41 020)	-	(100.0%)
Net Increase/(Decrease) in cash held	0	(98 152)	(62 094)	############	219 286	############	200 727	(204.5%)	357 919	(364.7%)	(284 109)	############	(170.7%)
Cash/cash equivalents at the year begin:	-	-	121 099	-	59 005	-	278 291	-	121 099	-	311 166	38.4%	(10.6%)
Cash/cash equivalents at the year end:	0	(98 152)	59 005	1 180 105 720.0%	278 291	5 565 823 860.0%	479 018	(488.0%)	479 018	(488.0%)	27 056	13.2%	1 670.4%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group													
Orgons of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(29 689)	24.9%	(4 238)	3.5%	(21 692)	18.2%	(63 793)	53.4%	(119 412)	100.0%
Total	(29 689)	24.9%	(4 238)	3.5%	(21 692)	18.2%	(63 793)	53.4%	(119 412)	100.0%

Contact Details

Municipal Manager	Mr Thandekile Themba	043 783 2257
Financial Manager	Mrs Nomtandazo Ntshanga	043 701 5203

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: INXUBA YETHEMBA (EC131)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	305 909	263 142	32 158	10.5%	31 145	10.2%	28 560	10.9%	91 863	34.9%	89 471	82.2%	(68.1%)
Property rates	43 501	40 385	-	-	-	-	-	-	-	-	0	88.3%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	152 882	110 000	19 972	13.1%	19 972	13.1%	16 947	15.4%	56 890	51.7%	44 631	82.5%	(62.0%)
Service charges - water revenue	-	-	(30)	-	(20)	-	-	-	(50)	-	12	-	(100.0%)
Service charges - sanitation revenue	-	-	0	-	0	-	0	-	0	-	0	-	-
Service charges - refuse revenue	24 246	22 000	5 009	20.7%	5 009	20.7%	5 009	22.8%	15 027	68.3%	4 879	-	2.7%
Service charges - other	-	-	(478)	-	(476)	-	(468)	-	(1 423)	-	(335)	(5.2%)	39.8%
Rental of facilities and equipment	2 254	2 670	2 636	116.9%	1 459	64.7%	1 132	42.4%	5 226	195.7%	643	89.6%	75.9%
Interest earned - external investments	118	278	-	-	-	-	-	-	-	-	154	230.1%	(100.0%)
Interest earned - outstanding debtors	9 307	9 307	1 814	19.5%	191	2.1%	191	2.1%	2 196	23.6%	2 330	64.6%	(91.8%)
Dividends received	1 059	-	-	-	-	-	-	-	-	-	-	-	-
Fines	669	2 419	60	8.9%	60	8.9%	60	2.5%	179	7.4%	75	39.9%	(20.0%)
Licences and permits	5 071	6 477	935	18.4%	1 007	19.9%	1 007	15.6%	2 950	45.5%	1 034	74.4%	(2.5%)
Agency services	-	2 500	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	54 380	40 562	1 932	3.6%	3 532	6.5%	4 310	10.6%	9 773	24.1%	35 803	130.3%	(88.0%)
Other own revenue	9 722	26 543	309	3.2%	412	4.2%	373	1.4%	1 093	4.1%	245	9.3%	52.1%
Gains on disposal of PPE	2 700	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	301 926	272 196	35 309	11.7%	34 530	11.4%	35 230	12.9%	105 068	38.6%	80 749	59.7%	(56.4%)
Employee related costs	75 000	81 092	18 337	24.4%	19 338	25.8%	22 673	28.0%	60 347	74.4%	17 080	77.3%	32.7%
Remuneration of councillors	7 150	5 994	2 142	30.0%	2 142	30.0%	-	-	4 284	71.5%	1 545	62.0%	(100.0%)
Debt impairment	11 513	7 014	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	66 466	63 044	-	-	-	-	-	-	-	-	-	-	-
Finance charges	2 592	-	-	-	-	-	-	-	-	-	24	-	(100.0%)
Bulk purchases	77 665	65 000	2 632	3.4%	2 632	3.4%	2 632	4.0%	7 895	12.1%	46 806	94.7%	(94.4%)
Other Materials	4 180	4 016	-	-	-	-	-	-	-	-	-	-	-
Contracted services	7 000	7 550	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	2 361	5 040	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	48 000	33 445	12 198	25.4%	10 418	21.7%	9 925	29.7%	32 542	97.3%	15 295	87.7%	(35.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	3 983	(9 053)	(3 151)		(3 385)		(6 670)		(13 205)		8 723		
Transfers recognised - capital	25 313	-	2 149	8.5%	236	.9%	236	-	2 620	-	444	5.5%	(46.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	29 296	(9 053)	(1 002)		(3 149)		(6 434)		(10 586)		9 167		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	29 296	(9 053)	(1 002)		(3 149)		(6 434)		(10 586)		9 167		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	29 296	(9 053)	(1 002)		(3 149)		(6 434)		(10 586)		9 167		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	29 296	(9 053)	(1 002)		(3 149)		(6 434)		(10 586)		9 167		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	34 344	34 344	3 330	9.7%	6 987	20.3%	4 148	12.1%	14 465	42.1%	3 411	40.2%	21.6%
National Government	25 313	25 313	3 330	13.2%	6 987	27.6%	4 148	16.4%	14 465	57.1%	3 411	40.2%	21.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	25 313	25 313	3 330	13.2%	6 987	27.6%	4 148	16.4%	14 465	57.1%	3 411	40.2%	21.6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	9 031	9 031	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	34 344	34 344	3 330	9.7%	6 987	20.3%	4 148	12.1%	14 465	42.1%	3 411	40.2%	21.6%
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 671	10 671	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	1 462	1 462	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	7 483	7 483	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	1 727	1 727	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	11 769	11 769	3 330	28.3%	6 987	59.4%	4 148	35.2%	14 465	122.9%	3 411	119.5%	21.6%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	11 769	11 769	3 330	28.3%	6 987	59.4%	4 148	35.2%	14 465	122.9%	3 411	119.5%	21.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	11 903	11 903	-	-	-	-	-	-	-	-	-	-	-
Electricity	11 903	11 903	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	258 281	511 212	93 211	36.1%	47 921	18.6%	48 701	9.5%	189 833	37.1%	27 022	29.2%	80.2%
Property rates, penalties and collection charges	30 451	260 385	40 447	132.8%	62	.2%	1	-	40 510	15.6%	(9)	66.6%	(109.0%)
Service charges	123 989	99 340	31 292	25.2%	27 921	22.5%	33 573	33.8%	92 787	93.4%	12 977	18.4%	158.7%
Other revenue	17 515	99 635	1 885	10.8%	1 956	11.2%	1 845	1.9%	5 685	5.7%	2 025	25.4%	(8.9%)
Government - operating	54 380	3 086	18 342	33.7%	16 998	31.3%	11 808	382.6%	47 149	1 527.6%	9 092	53.5%	29.9%
Government - capital	25 313	25 313	-	-	-	-	-	-	-	-	444	(.3%)	(100.0%)
Interest	6 633	18 615	1 244	18.8%	984	14.8%	1 474	7.9%	3 703	19.9%	2 493	34.8%	(40.9%)
Dividends	-	4 837	-	-	-	-	-	-	-	-	-	-	-
Payments	(221 729)	(404 275)	(47 886)	21.6%	(43 036)	19.4%	(39 896)	9.9%	(130 818)	32.4%	(63 399)	41.4%	(37.1%)
Suppliers and employees	(212 426)	(394 195)	(39 839)	18.8%	(40 837)	19.2%	(38 237)	9.7%	(118 914)	30.2%	(63 376)	44.1%	(39.7%)
Finance charges	(2 514)	-	-	-	-	-	(19)	-	(19)	-	(23)	(.3%)	(17.1%)
Transfers and grants	(6 790)	(10 080)	(8 047)	118.5%	(2 199)	32.4%	(1 640)	16.3%	(11 885)	117.9%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	36 552	106 937	45 325	124.0%	4 886	13.4%	8 805	8.2%	59 016	55.2%	(36 377)	(42.1%)	(124.2%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	(2)	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	(2)	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(34 344)	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(34 344)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(34 344)	-	-	-	-	-	-	-	-	-	(2)	2.9%	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	8	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	8	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	8	-	(100.0%)
Net Increase/(Decrease) in cash held	2 208	106 937	45 325	2 052.5%	4 886	221.2%	8 805	8.2%	59 016	55.2%	(36 371)	(78.0%)	(124.2%)
Cash/cash equivalents at the year begin:	800	-	-	-	45 325	5 665.6%	50 210	-	-	-	7 972	-	529.9%
Cash/cash equivalents at the year end:	3 008	106 937	45 325	1 506.7%	50 210	1 669.1%	59 016	55.2%	59 016	55.2%	(28 399)	(78.0%)	(307.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	399	.9%	2 030	4.5%	1 201	2.7%	41 489	92.0%	45 119	22.6%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(4)	-	590	.8%	593	.8%	76 527	98.5%	77 706	39.0%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 377	2.0%	1 057	1.6%	594	.9%	64 824	95.5%	67 851	34.0%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	21	.2%	167	1.9%	81	.9%	8 438	96.9%	8 707	4.4%	-	-	-
Total By Income Source	1 793	.9%	3 844	1.9%	2 469	1.2%	191 278	95.9%	199 383	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	408	.9%	1 570	3.4%	1 122	2.4%	42 863	93.3%	45 963	23.1%	-	-	-
Commercial	1 572	8.9%	533	3.0%	285	1.6%	15 353	86.5%	17 744	8.9%	-	-	-
Households	45	-	1 715	1.3%	1 039	.8%	129 693	97.9%	132 492	66.5%	-	-	-
Other	(233)	(7.3%)	25	.8%	23	.7%	3 369	105.8%	3 184	1.6%	-	-	-
Total By Customer Group	1 793	.9%	3 844	1.9%	2 469	1.2%	191 278	95.9%	199 383	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	101	16.7%	-	-	194	32.1%	311	51.3%	606	2.6%
Auditor-General	283	8.1%	33	.9%	551	15.7%	2 633	75.2%	3 500	15.0%
Other	9 332	48.6%	-	-	3 287	17.1%	6 578	34.3%	19 197	82.4%
Total	9 716	41.7%	33	.1%	4 032	17.3%	9 522	40.9%	23 303	100.0%

Contact Details

Municipal Manager	Mr Mzwandile S Tantsi	048 801 5005
Financial Manager	Mr L.S Hanana	048 801 5011

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: INTSIKA YETHU (EC135)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	165 398	165 398	82 082	49.6%	12 159	7.4%	-	-	94 240	57.0%	-	-	-
Property rates	3 609	3 609	397	11.0%	2 047	56.7%	-	-	2 444	67.7%	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	740	740	(226)	(30.5%)	67	9.0%	-	-	(159)	(21.5%)	-	-	-
Service charges - other	-	-	212	-	59	-	-	-	271	-	-	-	-
Rental of facilities and equipment	1 585	1 585	236	14.9%	132	8.3%	-	-	367	23.2%	-	-	-
Interest earned - external investments	1 823	1 823	83	4.6%	8	.4%	-	-	91	5.0%	-	-	-
Interest earned - outstanding debtors	-	-	-	-	132	-	-	-	132	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	208	208	-	-	15	7.2%	-	-	15	7.2%	-	-	-
Licences and permits	1 711	1 711	213	12.5%	213	12.4%	-	-	426	24.9%	-	-	-
Agency services	-	-	62	-	-	-	-	-	62	-	-	-	-
Transfers recognised - operational	147 333	147 333	79 403	53.9%	8 989	6.1%	-	-	88 392	60.0%	-	-	-
Other own revenue	8 389	8 389	1 116	13.3%	497	5.9%	-	-	1 613	19.2%	-	-	-
Gains on disposal of PPE	-	-	584	-	-	-	-	-	584	-	-	-	-
Operating Expenditure	163 303	163 303	35 149	21.5%	24 655	15.1%	-	-	59 804	36.6%	-	-	-
Employee related costs	105 749	105 749	26 981	25.5%	16 424	15.5%	-	-	43 406	41.0%	-	-	-
Remuneration of councillors	15 791	15 791	-	-	2 411	15.3%	-	-	2 411	15.3%	-	-	-
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	20 135	20 135	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	4	-	-	-	4	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	3 663	-	164	-	-	-	3 828	-	-	-	-
Contracted services	-	-	-	-	522	-	-	-	522	-	-	-	-
Transfers and grants	4 200	4 200	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	17 428	17 428	4 504	25.8%	5 130	29.4%	-	-	9 635	55.3%	-	-	-
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 095	2 095	46 933		(12 496)		-		34 436		-		
Transfers recognised - capital	48 235	48 235	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	50 330	50 330	46 933		(12 496)		-		34 436		-		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	50 330	50 330	46 933		(12 496)		-		34 436		-		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	50 330	50 330	46 933		(12 496)		-		34 436		-		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	50 330	50 330	46 933		(12 496)		-		34 436		-		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	47 930	47 930	4 842	10.1%	5 034	10.5%	12 852	26.8%	22 729	47.4%	3 064	41.1%	319.4%
National Government	47 430	47 430	4 842	10.2%	5 034	10.6%	6 344	13.4%	16 221	34.2%	3 064	41.3%	107.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	47 430	47 430	4 842	10.2%	5 034	10.6%	6 344	13.4%	16 221	34.2%	3 064	41.3%	107.0%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	500	500	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	6 508	-	6 508	-	-	-	(100.0%)
Capital Expenditure Standard Classification	47 930	47 930	4 842	10.1%	5 034	10.5%	12 852	26.8%	22 729	47.4%	3 064	41.1%	319.4%
Governance and Administration	2 095	2 095	-	-	-	-	-	-	-	-	14	703.8%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 595	1 595	-	-	-	-	-	-	-	-	14	-	(100.0%)
Corporate Services	500	500	-	-	-	-	-	-	-	-	-	513.6%	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	41 335	41 335	4 842	11.7%	5 034	12.2%	12 852	31.1%	22 729	55.0%	3 050	37.6%	321.3%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	41 335	41 335	4 842	11.7%	5 034	12.2%	12 852	31.1%	22 729	55.0%	3 050	37.6%	321.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	4 500	4 500	-	-	-	-	-	-	-	-	-	-	-
Electricity	4 500	4 500	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	257 693	257 693	87 126	33.8%	78 098	30.3%	-	-	165 224	64.1%	9 858	103.3%	(100.0%)
Property rates, penalties and collection charges	3 609	3 609	397	11.0%	3 330	92.3%	-	-	3 726	103.3%	47	60.0%	(100.0%)
Service charges	692	692	500	72.2%	233	33.7%	-	-	733	105.9%	17	121.0%	(100.0%)
Other revenue	50 150	50 150	4 511	9.0%	1 977	3.9%	-	-	6 488	12.9%	9 784	544.6%	(100.0%)
Government - operating	154 698	154 698	68 249	44.1%	58 320	37.7%	-	-	126 569	81.8%	-	79.2%	-
Government - capital	48 235	48 235	13 469	27.9%	13 829	28.7%	-	-	27 298	56.6%	-	77.7%	-
Interest	309	309	-	-	409	132.4%	-	-	409	132.4%	9	53.8%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(165 542)	(165 542)	(37 203)	22.5%	(41 898)	25.3%	-	-	(79 100)	47.8%	(10 157)	111.1%	(100.0%)
Suppliers and employees	(159 653)	(159 653)	(37 203)	23.3%	(41 898)	26.2%	-	-	(79 100)	49.5%	(10 157)	114.8%	(100.0%)
Finance charges	(1 809)	(1 809)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(4 080)	(4 080)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	92 151	92 151	49 924	54.2%	36 200	39.3%	-	-	86 124	93.5%	(299)	(110.0%)	(100.0%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(50 330)	(50 330)	-	-	(16 328)	32.4%	-	-	(16 328)	32.4%	-	-	-
Capital assets	(50 330)	(50 330)	-	-	(16 328)	32.4%	-	-	(16 328)	32.4%	-	-	-
Net Cash from/(used) Investing Activities	(50 330)	(50 330)	-	-	(16 328)	32.4%	-	-	(16 328)	32.4%	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	41 821	41 821	49 924	119.4%	19 872	47.5%	-	-	69 796	166.9%	(299)	27.0%	(100.0%)
Cash/cash equivalents at the year begin:	6 595	6 595	6 595	100.0%	56 519	857.0%	-	-	6 595	100.0%	(8 290)	-	(100.0%)
Cash/cash equivalents at the year end:	48 416	48 416	56 519	116.7%	76 391	157.8%	-	-	76 391	157.8%	(8 589)	26.9%	(100.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	131	3.1%	(0)	-	89	2.1%	4 002	94.8%	4 222	33.2%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	66	2.2%	55	1.8%	53	1.7%	2 883	94.3%	3 058	24.0%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	72	4.7%	73	4.7%	57	3.7%	1 349	87.0%	1 551	12.2%	-	-	-
Interest on Arrear Debtor Accounts	-	-	113	3.0%	15	.4%	3 610	96.6%	3 739	29.4%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	15	10.4%	15	10.4%	13	8.7%	104	70.5%	148	1.2%	-	-	-
Total By Income Source	285	2.2%	255	2.0%	228	1.8%	11 949	94.0%	12 717	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	71	2.9%	(11)	(.4%)	69	2.8%	2 345	94.8%	2 473	19.4%	-	-	-
Commercial	171	2.8%	188	3.1%	123	2.0%	5 582	92.0%	6 064	47.7%	-	-	-
Households	43	1.1%	78	1.9%	36	.9%	3 913	96.1%	4 070	32.0%	-	-	-
Other	-	-	-	-	-	-	110	100.0%	110	.9%	-	-	-
Total By Customer Group	285	2.2%	255	2.0%	228	1.8%	11 949	94.0%	12 717	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Siyabulela Koyo	047 874 8700
Financial Manager	Mr Lucky Madikizela	047 874 8739

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: EMALAHLENI (EC) (EC136)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	154 568	156 593	60 005	38.8%	43 542	28.2%	34 865	22.3%	138 411	88.4%	34 803	86.5%	.2%
Property rates	4 302	5 302	6 201	144.1%	(3 196)	(74.3%)	659	12.4%	3 665	69.1%	1 471	83.2%	(55.2%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	10 765	5 431	1 422	13.2%	2 195	20.4%	1 194	22.0%	4 811	88.6%	1 059	55.9%	12.8%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	3 500	5 564	375	10.7%	1 254	35.8%	1 685	30.3%	3 314	59.6%	(2 522)	(5.8%)	(166.8%)
Service charges - other	-	-	-	-	(187)	-	14	-	(173)	-	10	-	41.0%
Rental of facilities and equipment	815	906	10	1.2%	204	25.0%	296	32.6%	509	56.2%	158	84.2%	87.5%
Interest earned - external investments	2 538	1 081	451	17.8%	143	5.6%	412	38.1%	1 005	93.0%	482	78.8%	(14.7%)
Interest earned - outstanding debtors	5 216	5 091	1 300	24.9%	1 216	23.3%	1 774	34.9%	4 290	84.3%	697	64.7%	154.4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	337	28	4	1.3%	8	2.3%	-	-	12	42.8%	12	76.5%	(100.0%)
Licences and permits	1 700	2 476	484	28.5%	364	21.4%	226	9.1%	1 074	43.4%	217	70.4%	4.2%
Agency services	958	72	-	-	12	1.3%	-	-	12	16.9%	17	75.5%	(100.0%)
Transfers recognised - operational	123 838	123 139	49 699	40.1%	40 480	32.7%	27 077	22.0%	117 256	95.2%	32 498	93.4%	(16.7%)
Other own revenue	598	7 389	58	9.7%	1 050	175.6%	1 529	20.7%	2 637	35.7%	704	143.9%	117.0%
Gains on disposal of PPE	-	115	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	194 845	187 241	40 821	21.0%	44 359	22.8%	44 100	23.6%	129 279	69.0%	43 671	66.5%	1.0%
Employee related costs	78 926	71 998	16 230	20.6%	16 224	20.6%	16 483	22.9%	48 937	68.0%	14 444	68.2%	14.1%
Remuneration of councillors	12 071	12 688	2 817	23.3%	2 857	23.7%	3 095	24.4%	8 769	69.1%	2 969	73.8%	4.2%
Debt impairment	7 500	3 000	1 875	25.0%	1 875	25.0%	1 125	37.5%	4 875	162.5%	629	25.1%	78.9%
Depreciation and asset impairment	24 729	25 438	6 044	24.4%	6 133	24.8%	5 267	20.7%	17 444	68.6%	6 179	74.4%	(14.8%)
Finance charges	657	657	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	16 550	14 850	2 880	17.4%	1 715	10.4%	6 432	43.3%	11 027	74.3%	2 090	72.5%	207.8%
Other Materials	6 571	-	-	-	500	7.6%	50	-	550	-	387	-	(87.2%)
Contracted services	5 882	4 600	2 038	34.7%	1 345	22.9%	1 765	38.4%	5 148	111.9%	645	69.0%	173.8%
Transfers and grants	459	10 056	-	-	2 968	646.6%	842	8.4%	3 810	37.9%	4 103	47.7%	(79.5%)
Other expenditure	41 500	43 953	8 936	21.5%	10 742	25.9%	9 041	20.6%	28 719	65.3%	12 225	70.3%	(26.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(40 277)	(30 648)	19 184		(817)		(9 235)		9 132		(8 868)		
Transfers recognised - capital	32 358	32 358	5 556	17.2%	5 975	18.5%	3 915	12.1%	15 445	47.7%	10 083	53.4%	(61.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(7 919)	1 710	24 739		5 158		(5 320)		24 577		1 215		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(7 919)	1 710	24 739		5 158		(5 320)		24 577		1 215		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(7 919)	1 710	24 739		5 158		(5 320)		24 577		1 215		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(7 919)	1 710	24 739		5 158		(5 320)		24 577		1 215		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	40 358	39 903	5 557	13.8%	3 806	9.4%	11 960	30.0%	21 323	53.4%	10 727	43.7%	11.5%
National Government	32 358	32 358	5 557	17.2%	2 541	7.9%	10 973	33.9%	19 071	58.9%	8 991	46.3%	22.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	13.7%	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	32 358	32 358	5 557	17.2%	2 541	7.9%	10 973	33.9%	19 071	58.9%	8 991	42.6%	22.0%
Borrowing	8 000	7 545	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	1 265	-	987	-	2 252	-	1 736	45.3%	(43.1%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	40 358	39 903	5 557	13.8%	3 806	9.4%	11 960	30.0%	21 323	53.4%	10 727	43.7%	11.5%
Governance and Administration	5 650	6 180	-	-	500	8.8%	894	14.5%	1 394	22.6%	1 038	30.5%	(13.8%)
Executive & Council	4 100	4 000	-	-	-	-	-	-	-	-	259	18.7%	(100.0%)
Budget & Treasury Office	1 550	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	2 180	-	-	500	-	894	41.0%	1 394	63.9%	779	50.3%	14.8%
Community and Public Safety	3 259	10 214	166	5.1%	1 526	46.8%	6 064	59.4%	7 755	75.9%	3 365	86.1%	80.2%
Community & Social Services	3 259	250	166	5.1%	994	30.5%	215	85.9%	1 375	549.9%	1 256	56.1%	(82.9%)
Sport And Recreation	-	300	-	-	532	-	34	11.2%	565	188.4%	-	-	(100.0%)
Public Safety	-	9 664	-	-	-	-	5 815	60.2%	5 815	60.2%	2 109	-	175.8%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	18 924	21 226	5 391	28.5%	1 780	9.4%	5 004	23.6%	12 176	57.4%	6 325	40.0%	(20.9%)
Planning and Development	1 849	1 409	-	-	234	12.6%	20	1.4%	254	18.0%	276	-	(92.8%)
Road Transport	17 075	19 817	5 391	31.6%	1 547	9.1%	4 984	25.2%	11 923	60.2%	6 049	38.4%	(17.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	12 525	225	-	-	-	-	19	8.3%	19	8.3%	-	11.0%	(100.0%)
Electricity	9 664	225	-	-	-	-	19	8.3%	19	8.3%	-	14.7%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	1 842	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 020	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	2 059	-	-	-	-	(21)	(1.0%)	(21)	(1.0%)	-	-	(100.0%)

Part 3: Cash Receipts and Payments

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	174 651	181 246	67 059	38.4%	69 515	39.8%	38 477	21.2%	175 052	96.6%	50 659	85.5%	(24.0%)
Property rates, penalties and collection charges	2 151	3 940	6 201	288.2%	183	8.5%	1 349	34.2%	7 732	196.3%	1 682	94.2%	(19.8%)
Service charges	7 133	11 832	3 160	44.3%	3 233	45.3%	2 501	21.1%	8 893	75.2%	(847)	50.9%	(395.1%)
Other revenue	4 025	4 444	696	17.3%	1 548	38.5%	1 332	30.0%	3 576	80.5%	1 175	104.5%	13.4%
Government - operating	123 838	123 139	49 700	40.1%	41 651	33.6%	29 768	24.2%	121 119	98.4%	37 380	96.4%	(20.4%)
Government - capital	32 358	32 358	5 557	17.2%	21 541	66.6%	1 926	6.0%	29 024	89.7%	10 074	53.4%	(80.9%)
Interest	5 146	5 535	1 746	33.9%	1 359	26.4%	1 602	28.9%	4 707	85.0%	1 195	69.5%	34.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(159 473)	(147 997)	(34 889)	21.9%	(37 380)	23.4%	(25 235)	17.1%	(97 504)	65.9%	(40 369)	76.6%	(37.5%)
Suppliers and employees	(158 381)	(146 618)	(34 116)	21.5%	(34 664)	21.9%	(24 918)	17.0%	(93 698)	63.9%	(36 266)	80.6%	(31.3%)
Finance charges	(657)	-	-	-	-	-	(250)	-	(250)	-	-	-	(100.0%)
Transfers and grants	(435)	(1 379)	(773)	177.8%	(2 716)	624.4%	(67)	4.8%	(3 556)	257.8%	(4 103)	48.4%	(98.4%)
Net Cash from/(used) Operating Activities	15 177	33 249	32 171	212.0%	32 135	211.7%	13 242	39.8%	77 547	233.2%	10 291	140.3%	28.7%
Cash Flow from Investing Activities													
Receipts	-	115	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	115	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(40 358)	(37 478)	-	-	(7 479)	18.5%	(11 258)	30.0%	(18 736)	50.0%	(10 727)	43.7%	4.9%
Capital assets	(40 358)	(37 478)	-	-	(7 479)	18.5%	(11 258)	30.0%	(18 736)	50.0%	(10 727)	43.7%	4.9%
Net Cash from/(used) Investing Activities	(40 358)	(37 363)	-	-	(7 479)	18.5%	(11 258)	30.1%	(18 736)	50.1%	(10 727)	43.8%	4.9%
Cash Flow from Financing Activities													
Receipts	8 000	7 545	0	-	-	-	-	-	0	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	8 000	7 545	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	0	-	-	-	-	-	0	-	-	-	-
Payments	-	(295)	(27)	-	(68)	-	(68)	23.0%	(162)	55.0%	(82)	-	(17.4%)
Repayment of borrowing	-	(295)	(27)	-	(68)	-	(68)	23.0%	(162)	55.0%	(82)	-	(17.4%)
Net Cash from/(used) Financing Activities	8 000	7 250	(26)	(.3%)	(68)	(.8%)	(68)	(.9%)	(162)	(2.2%)	(82)	-	(17.4%)
Net Increase/(Decrease) in cash held	(17 181)	3 136	32 144	(187.1%)	24 588	(143.1%)	1 917	61.1%	58 649	1 870.5%	(519)	(201.6%)	(469.5%)
Cash/cash equivalents at the year begin:	18 253	-	13 134	72.0%	45 278	248.1%	69 866	-	13 134	-	49 587	170.7%	40.9%
Cash/cash equivalents at the year end:	1 073	3 136	45 278	4 221.4%	69 866	6 513.8%	71 783	2 289.4%	71 783	2 289.4%	49 068	781.9%	46.3%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - I Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	238	8.7%	198	7.3%	171	6.3%	2 116	77.7%	2 722	4.0%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	446	2.4%	388	2.1%	368	1.9%	17 694	93.6%	18 895	27.5%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	646	1.5%	633	1.4%	621	1.4%	42 588	95.7%	44 488	64.8%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	60	2.4%	58	2.2%	56	2.2%	2 389	93.2%	2 563	3.7%	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	0	100.0%	0	-	-	-	-
Total By Income Source	1 389	2.0%	1 277	1.9%	1 215	1.8%	64 786	94.3%	68 668	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	335	4.5%	288	3.8%	260	3.5%	6 613	88.2%	7 497	10.9%	-	-	-
Commercial	240	2.6%	184	2.0%	161	1.8%	8 591	93.6%	9 176	13.4%	-	-	-
Households	764	1.5%	758	1.5%	743	1.5%	48 342	95.5%	50 607	73.7%	-	-	-
Other	51	3.6%	46	3.3%	51	3.7%	1 240	89.4%	1 387	2.0%	-	-	-
Total By Customer Group	1 389	2.0%	1 277	1.9%	1 215	1.8%	64 786	94.3%	68 668	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 445	100.0%	-	-	-	-	-	-	1 445	97.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	37	100.0%	-	-	-	-	-	-	37	2.5%
Total	1 482	100.0%	-	-	-	-	-	-	1 482	100.0%

Contact Details

Municipal Manager	Dr S W Vatala	047 878 0020
Financial Manager	Mr G P de Jager	047 878 2011

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: ENGCOBO (EC137)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	164 447	164 447	66 759	40.6%	51 354	31.2%	8 068	4.9%	126 181	76.7%	36 612	337.4%	(78.0%)
Property rates	3 859	3 859	89	2.3%	-	-	-	-	89	2.3%	410	4 265.9%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 038	1 038	226	21.8%	256	24.7%	255	24.6%	738	71.0%	176	-	45.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	247	247	29	11.9%	31	12.5%	4	1.8%	65	26.2%	35	-	(87.4%)
Interest earned - external investments	8 000	8 000	1 824	22.8%	1 059	13.2%	1 579	19.7%	4 462	55.8%	1 437	-	9.9%
Interest earned - outstanding debtors	500	500	106	21.3%	90	18.1%	146	29.2%	343	68.5%	133	-	10.1%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	2 000	2 000	244	12.2%	14	.7%	40	2.0%	297	14.9%	242	150.8%	(83.6%)
Licences and permits	5 800	5 800	682	11.8%	450	7.8%	294	5.1%	1 427	24.6%	796	-	(63.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	137 849	137 849	57 927	42.0%	45 327	32.9%	836	.6%	104 090	75.5%	32 721	-	(97.4%)
Other own revenue	5 155	5 155	5 630	109.2%	4 127	80.1%	4 914	95.3%	14 671	284.6%	663	24.8%	641.7%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	192 762	192 762	31 411	16.3%	31 774	16.5%	36 050	18.7%	99 235	51.5%	34 699	1 151.9%	3.9%
Employee related costs	72 568	72 568	15 774	21.7%	15 289	21.1%	15 870	21.9%	46 932	64.7%	14 127	2 115.9%	12.3%
Remuneration of councillors	13 691	13 691	3 194	23.3%	3 505	25.6%	4 230	30.9%	10 930	79.8%	3 439	1 013.0%	23.0%
Debt impairment	2 800	2 800	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	40 000	40 000	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	5 470	5 470	362	6.6%	356	6.5%	587	10.7%	1 305	23.9%	1 294	(6 561.3%)	(54.6%)
Contracted services	-	-	119	-	75	-	-	-	194	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	940	-	(100.0%)
Other expenditure	58 232	58 232	11 961	20.5%	12 549	21.6%	15 364	26.4%	39 874	68.5%	14 899	782.3%	3.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(28 315)	(28 315)	35 348		19 580		(27 982)		26 946		1 913		
Transfers recognised - capital	52 156	52 156	21 756	41.7%	7 000	13.4%	-	-	28 756	55.1%	29 202	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	23 842	23 842	57 104		26 580		(27 982)		55 702		31 115		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	23 842	23 842	57 104		26 580		(27 982)		55 702		31 115		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	23 842	23 842	57 104		26 580		(27 982)		55 702		31 115		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	23 842	23 842	57 104		26 580		(27 982)		55 702		31 115		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	66 642	107 097	7 292	10.9%	15 768	23.7%	15 967	14.9%	39 027	36.4%	15 553	133.0%	2.7%
National Government	52 156	66 084	4 257	8.2%	15 115	29.0%	12 922	19.6%	32 295	48.9%	12 594	-	2.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	52 156	66 084	4 257	8.2%	15 115	29.0%	12 922	19.6%	32 295	48.9%	12 594	-	2.6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	14 486	41 013	3 034	20.9%	652	4.5%	3 045	7.4%	6 732	16.4%	2 959	52.2%	2.9%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	66 642	107 097	7 292	10.9%	15 768	23.7%	15 967	14.9%	39 027	36.4%	15 553	133.0%	2.7%
Governance and Administration	1 050	2 438	150	14.3%	14	1.4%	220	9.0%	384	15.8%	505	223.2%	(56.4%)
Executive & Council	100	316	-	-	-	-	-	-	-	-	52	1 422.7%	(100.0%)
Budget & Treasury Office	950	295	-	-	-	-	45	15.1%	45	15.1%	203	-	(78.0%)
Corporate Services	-	1 827	150	-	14	-	175	9.6%	340	18.6%	250	85.8%	(29.7%)
Community and Public Safety	5 211	8 930	1 146	22.0%	341	6.5%	497	5.6%	1 984	22.2%	1 530	115.7%	(67.5%)
Community & Social Services	5 211	8 930	1 146	22.0%	341	6.5%	497	5.6%	1 984	22.2%	1 530	115.7%	(67.5%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	47 381	82 728	5 735	12.1%	14 398	30.4%	15 251	18.4%	35 383	42.8%	6 042	92.3%	152.4%
Planning and Development	6 100	9 765	1 468	24.1%	74	1.2%	886	9.1%	2 428	24.9%	474	16.6%	87.1%
Road Transport	41 281	72 963	4 266	10.3%	14 324	34.7%	14 365	19.7%	32 955	45.2%	5 568	105.8%	158.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	13 000	13 000	261	2.0%	1 015	7.8%	-	-	1 275	9.8%	7 477	-	(100.0%)
Electricity	13 000	13 000	261	2.0%	1 015	7.8%	-	-	1 275	9.8%	7 477	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	216 603	216 513	89 703	41.4%	59 173	27.3%	55 467	25.6%	204 343	94.4%	73 241	525.5%	(24.3%)
Property rates, penalties and collection charges	3 859	2 477	1 348	34.9%	873	22.6%	402	16.2%	2 623	105.9%	410	4 265.9%	(1.8%)
Service charges	1 038	1 000	191	18.4%	202	19.5%	254	25.4%	648	64.8%	176	-	44.4%
Other revenue	13 201	42 255	6 586	49.9%	4 622	35.0%	4 289	10.1%	15 496	36.7%	8 562	46.8%	(49.9%)
Government - operating	137 849	139 046	57 927	42.0%	45 327	32.9%	35 945	25.9%	139 199	100.1%	33 321	-	7.9%
Government - capital	52 156	28 235	21 756	41.7%	7 000	13.4%	12 900	45.7%	41 656	147.5%	29 202	-	(55.8%)
Interest	8 500	3 500	1 895	22.3%	1 149	13.5%	1 677	47.9%	4 721	134.9%	1 570	-	6.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(149 962)	(150 885)	(31 411)	20.9%	(31 245)	20.8%	(36 459)	24.2%	(99 115)	65.7%	(36 410)	1 166.2%	.1%
Suppliers and employees	(149 962)	(147 885)	(31 411)	20.9%	(31 245)	20.8%	(36 459)	24.7%	(99 115)	67.0%	(35 470)	1 141.1%	2.8%
Finance charges	-	-	(0)	-	-	-	-	-	(0)	-	-	-	-
Transfers and grants	-	(3 000)	-	-	-	-	-	-	-	-	(940)	-	(100.0%)
Net Cash from/(used) Operating Activities	66 641	65 629	58 292	87.5%	27 928	41.9%	19 008	29.0%	105 228	160.3%	36 831	370.1%	(48.4%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(66 642)	(94 291)	(9 173)	13.8%	(15 309)	23.0%	(15 967)	16.9%	(40 450)	42.9%	(15 553)	133.0%	2.7%
Capital assets	(66 642)	(94 291)	(9 173)	13.8%	(15 309)	23.0%	(15 967)	16.9%	(40 450)	42.9%	(15 553)	133.0%	2.7%
Net Cash from/(used) Investing Activities	(66 642)	(94 291)	(9 173)	13.8%	(15 309)	23.0%	(15 967)	16.9%	(40 450)	42.9%	(15 553)	133.0%	2.7%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(0)	(28 662)	49 120	############	12 618	(7 010 240.6%)	3 040	(10.6%)	64 778	(226.0%)	21 278	(576 826.0%)	(85.7%)
Cash/cash equivalents at the year begin:	113 200	113 200	68 266	60.3%	117 386	103.7%	130 004	114.8%	68 266	60.3%	145 227	-	(10.5%)
Cash/cash equivalents at the year end:	113 200	84 538	117 386	103.7%	130 004	114.8%	133 044	157.4%	133 044	157.4%	166 504	(1 101 656.0%)	(20.1%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(62)	(1.3%)	35	.7%	32	.7%	4 855	99.9%	4 859	79.0%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	120	9.5%	55	4.4%	49	3.9%	1 042	82.3%	1 267	20.6%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	25	100.0%	25	.4%	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	58	.9%	90	1.5%	81	1.3%	5 922	96.3%	6 151	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	(34)	(13.1%)	6	2.4%	4	1.7%	280	109.0%	256	4.2%	-	-	-
Commercial	(9)	(.3%)	37	1.3%	36	1.3%	2 721	97.7%	2 785	45.3%	-	-	-
Households	100	3.2%	46	1.5%	40	1.3%	2 922	94.0%	3 109	50.5%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	58	.9%	90	1.5%	81	1.3%	5 922	96.3%	6 151	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 468	99.1%	23	.9%	-	-	-	-	2 490	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	2 468	99.1%	23	.9%	-	-	-	-	2 490	100.0%

Contact Details

Municipal Manager	Silamko Mahlasela	047 548 5601
Financial Manager	M Matomane	047 548 5604

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: SAKHISIZWE (EC138)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	92 300	92 300	39 681	43.0%	24 996	27.1%	19 917	21.6%	84 595	91.7%	22 043	90.4%	(9.6%)
Property rates	5 451	5 451	9 483	174.0%	6 555	120.2%	650	11.9%	16 688	306.1%	938	190.0%	(30.7%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	9 130	9 130	1 729	18.9%	538	5.9%	(20)	(.2%)	2 248	24.6%	1 562	48.6%	(101.3%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	3 691	3 691	653	17.7%	666	18.1%	665	18.0%	1 984	53.7%	605	54.2%	9.8%
Service charges - other	-	-	-	-	(213)	-	679	-	466	-	-	-	(100.0%)
Rental of facilities and equipment	1 213	1 213	97	8.0%	10	.8%	5	.4%	112	9.2%	19	13.6%	(75.6%)
Interest earned - external investments	861	861	222	25.7%	64	7.5%	27	3.2%	313	36.4%	147	116.2%	(81.6%)
Interest earned - outstanding debtors	4 501	4 501	1 125	25.0%	1 058	23.5%	970	21.6%	3 153	70.0%	1 320	169.0%	(26.5%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	36	36	19	53.9%	21	59.4%	20	55.4%	60	168.7%	31	195.5%	(36.2%)
Licences and permits	505	505	-	-	-	-	-	-	-	-	204	-	(100.0%)
Agency services	1 568	1 568	-	-	357	22.8%	142	9.1%	499	31.8%	-	-	(100.0%)
Transfers recognised - operational	64 415	64 415	24 831	38.5%	15 913	24.7%	16 728	26.0%	57 472	89.2%	17 100	94.1%	(2.2%)
Other own revenue	929	929	1 523	163.9%	26	2.8%	52	5.6%	1 601	172.3%	116	21.6%	(54.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	96 279	96 279	18 385	19.1%	27 397	28.5%	13 219	13.7%	59 001	61.3%	17 417	68.9%	(24.1%)
Employee related costs	36 822	36 822	8 315	22.6%	11 818	32.1%	5 498	14.9%	25 631	69.6%	7 993	83.0%	(31.2%)
Remuneration of councillors	8 409	8 409	1 399	16.6%	2 264	26.9%	1 575	18.7%	5 237	62.3%	1 299	62.6%	21.2%
Debt impairment	7 500	7 500	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	6 788	6 788	-	-	-	-	-	-	-	-	-	-	-
Finance charges	424	424	124	29.2%	126	29.7%	67	15.8%	317	74.7%	107	79.8%	(37.6%)
Bulk purchases	9 446	9 446	2 551	27.0%	4 833	51.2%	888	9.4%	8 272	87.6%	2 388	90.6%	(62.8%)
Other Materials	222	222	97	43.8%	-	-	-	-	97	43.8%	-	13.2%	-
Contracted services	10 797	10 797	419	3.9%	4 104	38.0%	2 052	19.0%	6 576	60.9%	499	41.6%	311.4%
Transfers and grants	-	-	362	-	-	-	-	-	362	-	1 454	169.4%	(100.0%)
Other expenditure	15 871	15 871	5 117	32.2%	4 252	26.8%	3 139	19.8%	12 508	78.8%	3 677	87.3%	(14.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(3 980)	(3 980)	21 296		(2 401)		6 698		25 594		4 626		
Transfers recognised - capital	33 045	33 045	4 312	13.0%	(136)	(.4%)	-	-	4 175	12.6%	5 022	47.9%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	29 065	29 065	25 608		(2 537)		6 698		29 769		9 648		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	29 065	29 065	25 608		(2 537)		6 698		29 769		9 648		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	29 065	29 065	25 608		(2 537)		6 698		29 769		9 648		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	29 065	29 065	25 608		(2 537)		6 698		29 769		9 648		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	31 850	31 850	4 906	15.4%	11 241	35.3%	5 662	17.8%	21 808	68.5%	3 403	29.2%	66.4%
National Government	30 500	30 500	4 843	15.9%	10 963	35.9%	5 650	18.5%	21 456	70.3%	3 341	25.6%	69.1%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	30 500	30 500	4 843	15.9%	10 963	35.9%	5 650	18.5%	21 456	70.3%	3 341	25.6%	69.1%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 350	1 350	63	4.7%	278	20.6%	12	.9%	352	26.1%	62	157.8%	(80.6%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	31 850	31 850	4 906	15.4%	11 241	35.3%	5 662	17.8%	21 808	68.5%	3 403	29.2%	66.4%
Governance and Administration	350	350	63	17.9%	278	79.3%	12	3.4%	352	100.7%	62	164.1%	(80.6%)
Executive & Council	100	100	24	24.4%	-	-	-	-	24	24.4%	-	-	-
Budget & Treasury Office	250	250	22	8.6%	169	67.5%	12	4.8%	202	80.9%	9	228.8%	29.3%
Corporate Services	-	-	17	-	109	-	-	-	126	-	53	165.7%	(100.0%)
Community and Public Safety	12 500	12 500	-	-	4 214	33.7%	3 693	29.5%	7 907	63.3%	1 881	46.3%	96.4%
Community & Social Services	-	-	-	-	4 214	-	3 693	-	7 907	-	1 881	75.2%	96.4%
Sport And Recreation	12 500	12 500	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	16 000	16 000	3 974	24.8%	6 191	38.7%	1 393	8.7%	11 558	72.2%	1 049	19.7%	32.8%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	16 000	16 000	3 974	24.8%	6 191	38.7%	1 393	8.7%	11 558	72.2%	1 049	19.7%	32.8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	3 000	3 000	869	29.0%	558	18.6%	563	18.8%	1 991	66.4%	411	20.4%	37.0%
Electricity	2 000	2 000	869	43.5%	558	27.9%	563	28.1%	1 991	99.5%	411	20.4%	37.0%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	116 809	116 809	43 900	37.6%	16 793	14.4%	18 798	16.1%	79 491	68.1%	26 506	79.0%	(29.1%)
Property rates, penalties and collection charges	2 726	2 726	9 473	347.5%	(4 553)	(167.0%)	650	23.8%	5 570	204.4%	938	189.9%	(30.7%)
Service charges	9 868	9 868	3 503	35.5%	12	.1%	204	2.1%	3 720	37.7%	1 608	33.2%	(87.3%)
Other revenue	3 643	3 643	434	11.9%	770	21.1%	186	5.1%	1 389	38.1%	370	26.4%	(49.8%)
Government - operating	64 415	64 415	27 098	42.1%	18 415	28.6%	16 728	26.0%	62 241	96.6%	17 100	92.7%	(2.2%)
Government - capital	33 045	33 045	2 046	6.2%	136	.4%	-	-	2 182	6.6%	5 022	42.8%	(100.0%)
Interest	3 112	3 112	1 346	43.3%	2 012	64.7%	1 030	33.1%	4 389	141.0%	1 468	147.1%	(29.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(95 404)	(95 404)	(34 497)	36.2%	(8 543)	9.0%	(7 426)	7.8%	(50 466)	52.9%	(22 416)	92.1%	(66.9%)
Suppliers and employees	(94 979)	(94 979)	(34 161)	36.0%	(8 417)	8.9%	(7 359)	7.7%	(49 937)	52.6%	(20 854)	89.0%	(64.7%)
Finance charges	(424)	(424)	(124)	29.2%	(126)	29.7%	(67)	15.8%	(317)	74.8%	(107)	-	(37.6%)
Transfers and grants	-	-	(212)	-	-	-	-	-	(212)	-	(1 454)	169.4%	(100.0%)
Net Cash from/(used) Operating Activities	21 405	21 405	9 403	43.9%	8 250	38.5%	11 372	53.1%	29 025	135.6%	4 090	44.5%	178.0%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(23 234)	(23 234)	(4 787)	20.6%	(11 241)	48.4%	(5 662)	24.4%	(21 689)	93.4%	(3 403)	30.8%	66.4%
Capital assets	(23 234)	(23 234)	(4 787)	20.6%	(11 241)	48.4%	(5 662)	24.4%	(21 689)	93.4%	(3 403)	30.8%	66.4%
Net Cash from/(used) Investing Activities	(23 234)	(23 234)	(4 787)	20.6%	(11 241)	48.4%	(5 662)	24.4%	(21 689)	93.4%	(3 403)	30.8%	66.4%
Cash Flow from Financing Activities													
Receipts	(22)	(22)	(4)	16.7%	42	(194.0%)	(5)	25.0%	33	(152.3%)	(4)	16.2%	26.2%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	16.7%	-
Increase (decrease) in consumer deposits	(22)	(22)	(4)	16.7%	42	(194.0%)	(5)	25.0%	33	(152.3%)	(4)	-	26.2%
Payments	(416)	(416)	(473)	113.7%	4 534	(1 089.5%)	(272)	65.4%	3 789	(910.4%)	(515)	78.8%	(47.2%)
Repayment of borrowing	(416)	(416)	(473)	113.7%	4 534	(1 089.5%)	(272)	65.4%	3 789	(910.4%)	(515)	78.8%	(47.2%)
Net Cash from/(used) Financing Activities	(438)	(438)	(477)	108.9%	4 576	(1 045.1%)	(277)	63.4%	3 822	(872.9%)	(520)	152.6%	(46.6%)
Net Increase/(Decrease) in cash held	(2 266)	(2 266)	4 140	(182.7%)	1 585	(69.9%)	5 433	(239.7%)	11 157	(492.4%)	168	60.6%	3 140.5%
Cash/cash equivalents at the year begin:	1 139	1 139	-	-	4 140	363.6%	5 725	502.7%	-	-	5 925	.8%	(3.4%)
Cash/cash equivalents at the year end:	(1 127)	(1 127)	4 140	(367.2%)	5 725	(507.8%)	11 157	(989.6%)	11 157	(989.6%)	6 092	55.2%	83.1%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	411	7.8%	561	10.7%	223	4.2%	4 049	77.2%	5 244	6.4%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	581	1.4%	550	1.3%	533	1.3%	39 535	96.0%	41 199	49.9%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	511	1.4%	501	1.4%	490	1.4%	34 528	95.8%	36 031	43.7%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	2	5.5%	2	5.5%	6	17.0%	26	72.0%	36	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4	91.0%	-	-	-	-	0	9.0%	5	-	-	-	-
Total By Income Source	1 509	1.8%	1 615	2.0%	1 252	1.5%	78 139	94.7%	82 515	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	457	2.6%	593	3.3%	340	1.9%	16 460	92.2%	17 850	21.6%	-	-	-
Commercial	328	6.3%	323	6.2%	141	2.7%	4 393	84.7%	5 185	6.3%	-	-	-
Households	885	1.5%	859	1.4%	783	1.3%	57 798	95.8%	60 325	73.1%	-	-	-
Other	(162)	19.1%	(160)	19.0%	(12)	1.4%	(512)	60.5%	(846)	(1.0%)	-	-	-
Total By Customer Group	1 509	1.8%	1 615	2.0%	1 252	1.5%	78 139	94.7%	82 515	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	838	100.0%	-	-	-	-	-	-	838	19.9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	423	100.0%	-	-	-	-	-	-	423	10.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	514	100.0%	-	-	-	-	-	-	514	12.2%
Loan repayments	158	100.0%	-	-	-	-	-	-	158	3.7%
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	2 271	100.0%	-	-	-	-	-	-	2 271	54.0%
Other	-	-	-	-	-	-	-	-	-	-
Total	4 203	100.0%	-	-	-	-	-	-	4 203	100.0%

Contact Details

Municipal Manager	Mr Dumile Moses Mvulane	047 877 5308
Financial Manager	Ms Thobeka Nkula	045 931 1011

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: ENOCH MGIJIMA (EC139)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

R thousands	2017/18 Budget Main appropriation	2017/18 Budget Adjusted Budget	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter 1st Q as % of Main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter 2nd Q as % of Main appropriation	2017/18 Third Quarter Actual Expenditure	2017/18 Third Quarter 3rd Q as % of adjusted budget	2017/18 Year to Date Actual Expenditure	2017/18 Year to Date Total Expenditure as % of adjusted budget	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	667 953	667 953	1 925 816	288.3%	30 945	4.6%	241 676	36.2%	2 198 437	329.1%	148 813	29.5%	62.4%
Property rates	100 833	100 833	91 040	90.3%	3 077	3.1%	(34)	-	94 083	93.3%	118	3.3%	(128.8%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	234 936	234 936	1 821 942	775.5%	17 176	7.3%	162 017	69.0%	2 001 136	851.8%	69 742	44.9%	132.3%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	44 528	44 528	8 520	19.1%	4 253	9.6%	17 019	38.2%	29 793	66.9%	11 897	46.4%	43.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-	1	-	(100.0%)
Rental of facilities and equipment	2 628	2 628	317	12.1%	296	11.2%	1 992	75.8%	2 605	99.1%	714	51.8%	179.0%
Interest earned - external investments	9 726	9 726	-	-	459	4.7%	-	-	459	4.7%	995	30.2%	(100.0%)
Interest earned - outstanding debtors	28 481	28 481	281	1.0%	599	2.1%	(25)	(.1%)	856	3.0%	5 684	33.7%	(100.4%)
Dividends received	-	-	354	-	259	-	598	-	1 212	-	-	-	(100.0%)
Fines	348	348	463	133.1%	122	35.2%	625	179.7%	1 210	347.9%	92	275.7%	581.5%
Licences and permits	4 671	4 671	656	14.1%	966	20.7%	1 110	23.8%	2 732	58.5%	1 333	81.1%	(16.7%)
Agency services	4 712	4 712	945	20.0%	1 410	29.9%	1 065	22.6%	3 420	72.6%	1 695	79.4%	(37.1%)
Transfers recognised - operational	188 403	188 403	29	-	145	.1%	33 809	17.9%	33 982	18.0%	56 254	41.7%	(39.9%)
Other own revenue	48 687	48 687	1 268	2.6%	2 182	4.5%	23 499	48.3%	26 949	55.4%	286	1.5%	8 126.1%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	4	-	(100.0%)
Operating Expenditure	672 959	672 959	113 202	16.8%	167 157	24.8%	113 171	16.8%	393 529	58.5%	117 665	41.1%	(3.8%)
Employee related costs	243 674	243 674	61 440	25.2%	54 022	22.2%	59 643	24.5%	175 105	71.9%	53 037	62.0%	12.5%
Remuneration of councillors	30 223	30 223	1 909	6.3%	1 872	6.2%	4 436	14.7%	8 217	27.2%	8 013	42.2%	(44.6%)
Debt impairment	30 457	30 457	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	40 995	40 995	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	10	-	-	-	10	-	6	-	(100.0%)
Bulk purchases	207 430	207 430	41 716	20.1%	74 063	35.7%	23 194	11.2%	138 972	67.0%	28 234	47.5%	(17.9%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	8 593	8 593	1 355	15.8%	11 696	136.1%	6 322	73.6%	19 373	225.5%	993	161.8%	536.5%
Transfers and grants	18 132	18 132	38	.2%	1 003	5.5%	13	.1%	1 053	5.8%	5 103	11.1%	(99.8%)
Other expenditure	93 455	93 455	6 659	7.1%	24 491	26.2%	19 309	20.7%	50 458	54.0%	22 154	45.3%	(12.8%)
Loss on disposal of PPE	-	-	86	-	-	-	255	-	341	-	126	-	102.4%
Surplus/(Deficit)	(5 006)	(5 006)	1 812 614		(136 212)		128 505		1 804 908		31 149		
Transfers recognised - capital	66 284	66 284	-	-	5 319	8.0%	-	-	5 319	8.0%	12 374	24.7%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	61 278	61 278	1 812 614		(130 893)		128 505		1 810 227		43 522		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	61 278	61 278	1 812 614		(130 893)		128 505		1 810 227		43 522		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	61 278	61 278	1 812 614		(130 893)		128 505		1 810 227		43 522		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	61 278	61 278	1 812 614		(130 893)		128 505		1 810 227		43 522		

Part 2: Capital Revenue and Expenditure

R thousands	2017/18 Budget Main appropriation	2017/18 Budget Adjusted Budget	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter 1st Q as % of Main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter 2nd Q as % of Main appropriation	2017/18 Third Quarter Actual Expenditure	2017/18 Third Quarter 3rd Q as % of adjusted budget	2017/18 Year to Date Actual Expenditure	2017/18 Year to Date Total Expenditure as % of adjusted budget	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	67 784	5 500	53	.1%	12 830	18.9%	7 060	128.4%	19 942	362.6%	13 729	47.4%	(48.6%)
National Government	62 284	-	-	-	12 304	19.8%	5 093	-	17 397	-	6 502	42.3%	(21.7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	4 000	4 000	-	-	161	4.0%	161	4.0%	323	8.1%	-	-	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	66 284	4 000	-	-	12 465	18.8%	5 255	131.4%	17 720	443.0%	6 502	40.0%	(19.2%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 500	1 500	53	3.5%	364	24.3%	71	4.7%	487	32.5%	7 227	57.4%	(99.0%)
Public contributions and donations	-	-	-	-	-	-	1 735	-	1 735	-	-	-	(100.0%)
Capital Expenditure Standard Classification	67 784	5 500	53	.1%	12 830	18.9%	7 060	128.4%	19 942	362.6%	13 729	47.4%	(48.6%)
Governance and Administration	3 500	5 500	53	1.5%	526	15.0%	4 609	83.8%	5 188	94.3%	1 903	31.2%	142.2%
Executive & Council	2 000	4 000	-	-	161	8.1%	-	-	161	4.0%	-	7.7%	-
Budget & Treasury Office	1 500	1 500	53	3.5%	364	24.3%	71	4.7%	487	32.5%	739	33.3%	(90.5%)
Corporate Services	-	-	-	-	-	-	4 539	-	4 539	-	1 165	457.4%	289.7%
Community and Public Safety	18 884	-	-	-	4 099	21.7%	1 285	-	5 384	-	2 627	27.0%	(51.1%)
Community & Social Services	11 084	-	-	-	3 848	34.7%	966	-	4 813	-	1 431	20.6%	(32.5%)
Sport And Recreation	7 800	-	-	-	251	3.2%	319	-	571	-	1 196	40.5%	(73.3%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	28 400	-	-	-	8 069	28.4%	1 166	-	9 235	-	8 180	68.2%	(85.7%)
Planning and Development	4 000	-	-	-	-	-	161	-	161	-	254	-	(36.6%)
Road Transport	24 400	-	-	-	8 069	33.1%	1 004	-	9 074	-	7 926	59.0%	(87.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	17 000	-	-	-	136	.8%	-	-	136	-	1 019	44.3%	(100.0%)
Electricity	17 000	-	-	-	136	.8%	-	-	136	-	1 019	47.2%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	665 863	621 992	164 672	24.7%	173 755	26.1%	134 354	21.6%	472 781	76.0%	220 608	72.6%	(39.1%)
Property rates, penalties and collection charges	86 404	77 290	13 465	15.6%	20 180	23.4%	13 975	18.1%	47 620	61.6%	15 843	77.1%	(11.8%)
Service charges	250 887	235 619	46 314	18.5%	67 499	26.9%	56 596	24.0%	170 408	72.3%	47 095	66.7%	20.2%
Other revenue	58 678	41 465	3 310	5.6%	4 468	7.6%	4 227	10.2%	12 005	29.0%	11 167	28.8%	(62.1%)
Government - operating	188 403	192 258	80 469	42.7%	53 351	28.3%	51 227	26.6%	185 047	96.2%	98 892	93.6%	(48.2%)
Government - capital	66 284	63 284	18 273	27.6%	26 193	39.5%	7 070	11.2%	51 536	81.4%	45 257	107.3%	(84.4%)
Interest	15 207	12 076	2 842	18.7%	2 065	13.6%	1 259	10.4%	6 165	51.1%	2 354	41.9%	(46.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(595 001)	(558 706)	(108 326)	18.2%	(138 190)	23.2%	(112 242)	20.1%	(358 758)	64.2%	(117 637)	64.6%	(4.6%)
Suppliers and employees	(576 869)	(536 825)	(108 301)	18.8%	(136 670)	23.7%	(112 190)	20.9%	(357 161)	66.5%	(112 534)	64.6%	(.3%)
Finance charges	-	(50)	-	-	(29)	-	(27)	54.3%	(56)	112.6%	(1)	.4%	3 547.2%
Transfers and grants	(18 132)	(21 831)	(25)	.1%	(1 491)	8.2%	(25)	.1%	(1 541)	7.1%	(5 103)	63.0%	(99.5%)
Net Cash from/(used) Operating Activities	70 862	63 285	56 346	79.5%	35 565	50.2%	22 112	34.9%	114 023	180.2%	102 971	128.7%	(78.5%)
Cash Flow from Investing Activities													
Receipts	1 500	1 500	-	-	-	-	1 500	100.0%	1 500	100.0%	-	29.4%	(100.0%)
Proceeds on disposal of PPE	1 500	1 500	-	-	-	-	1 500	100.0%	1 500	100.0%	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(67 784)	(64 784)	(53)	.1%	(12 830)	18.9%	(7 060)	10.9%	(19 942)	30.8%	(13 729)	54.0%	(48.6%)
Capital assets	(67 784)	(64 784)	(53)	.1%	(12 830)	18.9%	(7 060)	10.9%	(19 942)	30.8%	(13 729)	54.0%	(48.6%)
Net Cash from/(used) Investing Activities	(66 284)	(63 284)	(53)	.1%	(12 830)	19.4%	(5 560)	8.8%	(18 442)	29.1%	(13 729)	76.6%	(59.5%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	4 578	2	56 293	1 229.7%	22 735	496.7%	16 552	1 035 790.9%	95 580	5 981 243.1%	89 241	281.5%	(81.5%)
Cash/cash equivalents at the year begin:	82 209	34 796	82 209	100.0%	138 502	168.5%	161 238	463.4%	82 209	236.3%	(31 432)	-	(613.0%)
Cash/cash equivalents at the year end:	86 787	34 798	138 502	159.6%	161 238	185.8%	177 789	510.9%	177 789	510.9%	57 809	25.6%	207.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group													
Orgons of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 621	48.5%	2 497	21.5%	3 472	30.0%	-	-	11 590	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	5 621	48.5%	2 497	21.5%	3 472	30.0%	-	-	11 590	100.0%

Contact Details

Municipal Manager	Mr Similo Johnson Dayi	045 807 2606
Financial Manager	Mrs Nomtandazo Ntshanga	045 807 2001

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: CHRIS HANI (DC13)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	1 039 393	989 208	295 605	28.4%	317 641	30.6%	220 701	22.3%	833 947	84.3%	197 656	80.0%	11.7%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	151 560	168 466	50 576	33.4%	58 354	38.5%	63 752	37.8%	172 682	102.5%	47 786	110.7%	33.4%
Service charges - sanitation revenue	35 940	51 176	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	357	-	-	-	2 464	-	2 822	-	-	-	(100.0%)
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	33 154	33 154	6 753	20.4%	3 487	10.5%	5 311	16.0%	15 551	46.9%	8 695	72.3%	(38.9%)
Interest earned - outstanding debtors	103 234	6 471	368	.4%	4 746	4.6%	3 857	59.6%	8 971	138.6%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	629 804	644 557	229 890	36.5%	232 332	36.9%	135 054	21.0%	597 276	92.7%	127 772	83.4%	5.7%
Other own revenue	85 502	85 184	4 569	5.3%	18 723	21.9%	10 263	12.0%	33 555	39.4%	13 403	55.4%	(23.4%)
Gains on disposal of PPE	200	200	3 091	1 545.5%	-	-	-	-	3 091	1 545.5%	-	-	-
Operating Expenditure	1 285 881	1 277 002	236 268	18.4%	302 858	23.6%	285 837	22.4%	824 962	64.6%	233 601	71.5%	22.4%
Employee related costs	349 187	325 660	64 670	18.5%	79 853	22.9%	69 643	21.4%	214 165	65.8%	59 687	77.8%	16.7%
Remuneration of councillors	12 578	10 544	2 780	22.1%	2 384	19.0%	3 092	29.3%	8 256	78.3%	2 405	74.7%	28.6%
Debt impairment	200 000	200 000	50 000	25.0%	50 000	25.0%	50 000	25.0%	150 000	75.0%	49 059	328.0%	1.9%
Depreciation and asset impairment	180 000	180 000	45 000	25.0%	45 000	25.0%	45 000	25.0%	135 000	75.0%	32 500	81.5%	38.5%
Finance charges	1 200	-	-	-	332	27.7%	345	-	677	-	-	-	(100.0%)
Bulk purchases	24 894	24 894	1 094	4.4%	4 744	19.1%	4 752	19.1%	10 590	42.5%	3 960	62.7%	20.0%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	32 956	106 836	26 746	81.2%	39 232	119.0%	31 685	29.7%	97 663	91.4%	3 570	44.6%	787.5%
Transfers and grants	20 198	179 165	13 325	66.0%	2 000	9.9%	8 840	4.9%	24 165	13.5%	10 958	9.0%	(19.3%)
Other expenditure	464 868	249 902	32 653	7.0%	79 314	17.1%	72 481	29.0%	184 447	73.8%	71 462	86.9%	1.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(246 487)	(287 794)	59 337		14 784		(65 135)		8 985		(35 945)		
Transfers recognised - capital	514 254	540 260	30 584	5.9%	59 821	11.6%	71 067	13.2%	161 472	29.9%	112 226	61.2%	(36.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	267 767	252 466	89 921		74 604		5 932		170 457		76 281		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	267 767	252 466	89 921		74 604		5 932		170 457		76 281		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	267 767	252 466	89 921		74 604		5 932		170 457		76 281		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	267 767	252 466	89 921		74 604		5 932		170 457		76 281		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	611 254	619 367	39 094	6.4%	137 886	22.6%	72 600	11.7%	249 579	40.3%	137 982	71.3%	(47.4%)
National Government	514 254	540 260	35 652	6.9%	120 614	23.5%	71 067	13.2%	227 333	42.1%	124 236	72.1%	(42.8%)
Provincial Government	-	-	3 442	-	7 746	-	-	-	11 188	-	13 745	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	514 254	540 260	39 094	7.6%	128 360	25.0%	71 067	13.2%	238 520	44.1%	137 982	75.0%	(48.5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	97 000	79 107	-	-	9 526	9.8%	1 533	1.9%	11 059	14.0%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	611 254	619 367	39 094	6.4%	137 886	22.6%	72 600	11.7%	249 579	40.3%	137 982	71.3%	(47.4%)
Governance and Administration	97 000	79 107	8 510	8.8%	9 526	9.8%	1 533	1.9%	19 568	24.7%	25 755	151.3%	(94.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	97 000	42 000	8 510	8.8%	9 526	9.8%	1 533	3.7%	19 568	46.6%	17 402	903.5%	(91.2%)
Corporate Services	-	37 107	-	-	-	-	-	-	-	-	8 353	64.3%	(100.0%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	514 254	540 260	30 584	5.9%	128 360	25.0%	71 067	13.2%	230 011	42.6%	112 226	67.0%	(36.7%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	514 254	540 260	30 584	5.9%	128 360	25.0%	71 067	13.2%	230 011	42.6%	112 226	67.0%	(36.7%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget Main appropriation	2017/18 Budget Adjusted Budget	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter 1st Q as % of Main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter 2nd Q as % of Main appropriation	2017/18 Third Quarter Actual Expenditure	2017/18 Third Quarter 3rd Q as % of adjusted budget	2017/18 Year to Date Actual Expenditure	2017/18 Year to Date Total Expenditure as % of adjusted budget	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	1 319 788	1 360 548	460 819	34.9%	299 127	22.7%	437 080	32.1%	1 197 027	88.0%	391 493	79.0%	11.6%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	65 625	65 625	3 414	5.2%	4 399	6.7%	6 701	10.2%	14 514	22.1%	18 339	18.9%	(63.5%)
Other revenue	76 951	76 951	32	-	30	-	166	.2%	229	.3%	9 551	16.2%	(98.3%)
Government - operating	629 804	644 557	220 424	35.0%	183 621	29.2%	145 523	22.6%	549 568	85.3%	132 987	83.4%	9.4%
Government - capital	514 254	540 260	229 827	44.7%	105 143	20.4%	278 914	51.6%	613 884	113.6%	221 921	99.8%	25.7%
Interest	33 154	33 154	7 122	21.5%	5 934	17.9%	5 776	17.4%	18 832	56.8%	8 695	72.3%	(33.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(778 829)	(736 741)	(140 389)	18.0%	(207 635)	26.7%	(206 487)	28.0%	(554 511)	75.3%	(151 843)	67.2%	36.0%
Suppliers and employees	(757 431)	(532 683)	(127 065)	16.8%	(205 635)	27.1%	(197 302)	37.0%	(530 002)	99.5%	(140 885)	92.4%	40.0%
Finance charges	(1 200)	(24 894)	-	-	-	-	(345)	1.4%	(345)	1.4%	-	72.6%	(100.0%)
Transfers and grants	(20 198)	(179 165)	(13 325)	66.0%	(2 000)	9.9%	(8 840)	4.9%	(24 165)	13.5%	(10 958)	7.9%	(19.3%)
Net Cash from/(used) Operating Activities	540 959	623 806	320 430	59.2%	91 492	16.9%	230 594	37.0%	642 516	103.0%	239 650	91.8%	(3.8%)
Cash Flow from Investing Activities													
Receipts	-	200	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	200	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(580 691)	(540 260)	(34 383)	5.9%	(137 491)	23.7%	(72 600)	13.4%	(244 475)	45.3%	(119 275)	72.2%	(39.1%)
Capital assets	(580 691)	(540 260)	(34 383)	5.9%	(137 491)	23.7%	(72 600)	13.4%	(244 475)	45.3%	(119 275)	72.2%	(39.1%)
Net Cash from/(used) Investing Activities	(580 691)	(540 060)	(34 383)	5.9%	(137 491)	23.7%	(72 600)	13.4%	(244 475)	45.3%	(119 275)	72.3%	(39.1%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(39 732)	83 746	286 046	(719.9%)	(45 999)	115.8%	157 994	188.7%	398 041	475.3%	120 375	216.9%	31.3%
Cash/cash equivalents at the year begin:	265 242	-	352	.1%	286 398	108.0%	240 399	-	352	-	103 461	-	132.4%
Cash/cash equivalents at the year end:	225 510	83 746	286 398	127.0%	240 399	106.6%	398 393	475.7%	398 393	475.7%	223 836	216.9%	78.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	112	-	18 541	2.3%	17 815	2.2%	784 126	95.6%	820 594	67.5%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	38	-	4 404	1.1%	4 316	1.1%	382 853	97.8%	391 612	32.2%	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	50	1.4%	56	1.6%	3 489	97.0%	3 595	.3%	-	-	-
Total By Income Source	150	-	22 995	1.9%	22 187	1.8%	1 170 469	96.3%	1 215 801	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	1	-	1 963	2.9%	1 984	2.9%	63 507	94.1%	67 455	5.5%	-	-	-
Commercial	52	.1%	1 186	3.0%	1 166	3.0%	37 087	93.9%	39 491	3.2%	-	-	-
Households	97	-	19 697	1.8%	18 848	1.7%	1 060 408	96.5%	1 099 051	90.4%	-	-	-
Other	-	-	148	1.5%	189	1.9%	9 467	96.6%	9 804	.8%	-	-	-
Total By Customer Group	150	-	22 995	1.9%	22 187	1.8%	1 170 469	96.3%	1 215 801	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	20 954	75.8%	4 660	16.9%	706	2.6%	1 312	4.7%	27 632	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	20 954	75.8%	4 660	16.9%	706	2.6%	1 312	4.7%	27 632	100.0%

Contact Details

Municipal Manager	Mr Moppo Audrey Mene	045 808 4610
Financial Manager	Ms Nomfundo Fetsha	045 808 4722

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: ELUNDINI (EC141)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	346 921	346 921	91 986	26.5%	-	-	37 704	10.9%	129 690	37.4%	42 526	54.9%	(11.3%)
Property rates	18 804	18 804	31 145	165.6%	-	-	810	4.3%	31 956	169.9%	4	100.1%	22 518.5%
Property rates - penalties and collection charges	-	-	-		-	-	-	-	-		30	(1.8%)	(100.0%)
Service charges - electricity revenue	24 320	24 320	3 089	12.7%	-	-	-	-	3 089	12.7%	5 740	75.2%	(100.0%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	3	-	(100.0%)
Service charges - refuse revenue	2 744	2 744	740	27.0%	-	-	54	2.0%	793	28.9%	1 171	75.1%	(95.4%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 500	1 500	219	14.6%	-	-	-	-	219	14.6%	338	12.8%	(100.0%)
Interest earned - external investments	1 596	1 596	411	25.7%	-	-	-	-	411	25.7%	658	149.2%	(100.0%)
Interest earned - outstanding debtors	1 899	1 899	412	21.7%	-	-	172	9.1%	584	30.8%	506	78.3%	(66.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	109	109	-	-	-	-	-	-	-	-	6	31.6%	(100.0%)
Licences and permits	2 418	2 418	-	-	-	-	-	-	-	-	592	45.6%	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	169 215	169 215	55 882	33.0%	-	-	34 323	20.3%	90 205	53.3%	32 747	84.0%	4.8%
Other own revenue	123 980	123 980	89	.1%	-	-	2 345	1.9%	2 433	2.0%	710	1.2%	230.2%
Gains on disposal of PPE	335	335	-	-	-	-	-	-	-	-	20	13.1%	(100.0%)
Operating Expenditure	328 967	328 967	54 706	16.6%	61 667	18.7%	62 533	19.0%	178 906	54.4%	38 764	46.0%	61.3%
Employee related costs	91 242	91 242	18 599	20.4%	22 474	24.6%	22 120	24.2%	63 193	69.3%	20 298	72.9%	9.0%
Remuneration of councillors	10 589	10 589	1 384	13.1%	2 568	24.3%	2 688	25.4%	6 640	62.7%	2 756	55.3%	(2.4%)
Debt impairment	9 000	9 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	48 663	48 663	-	-	-	-	-	-	-	-	-	-	-
Finance charges	53	53	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	24 785	24 785	3 162	12.8%	-	-	-	-	3 162	12.8%	4 154	67.3%	(100.0%)
Other Materials	21 075	21 075	2 800	13.3%	1 155	5.5%	838	4.0%	4 793	22.7%	1 447	43.1%	(42.1%)
Contracted services	13 836	13 836	122	.9%	-	-	3 812	27.5%	3 934	28.4%	1 015	38.9%	275.4%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	145	2.5%	(100.0%)
Other expenditure	109 724	109 724	28 640	26.1%	35 470	32.3%	33 074	30.1%	97 185	88.6%	8 950	53.1%	269.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	17 954	17 954	37 280		(61 667)		(24 829)		(49 217)		3 762		
Transfers recognised - capital	70 222	70 222	-	-	-	-	-	-	-	-	30 815	104.1%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	88 176	88 176	37 280		(61 667)		(24 829)		(49 217)		34 577		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	88 176	88 176	37 280		(61 667)		(24 829)		(49 217)		34 577		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	88 176	88 176	37 280		(61 667)		(24 829)		(49 217)		34 577		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	88 176	88 176	37 280		(61 667)		(24 829)		(49 217)		34 577		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	88 178	88 178	14 792	16.8%	9 558	10.8%	5 756	6.5%	30 106	34.1%	9 836	48.1%	(41.5%)
National Government	39 587	39 587	2 112	5.3%	-	-	5 111	12.9%	7 222	18.2%	7 881	54.1%	(35.2%)
Provincial Government	30 634	30 634	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	70 221	70 221	2 112	3.0%	-	-	5 111	7.3%	7 222	10.3%	7 881	54.1%	(35.2%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	17 956	17 956	12 680	70.6%	9 558	53.2%	646	3.6%	22 884	127.4%	1 956	38.1%	(67.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	88 178	88 178	14 792	16.8%	9 558	10.8%	5 756	6.5%	30 106	34.1%	9 836	48.1%	(41.5%)
Governance and Administration	6 171	6 171	1 151	18.7%	5	.1%	16	.3%	1 172	19.0%	316	21.1%	(94.9%)
Executive & Council	309	309	-	-	-	-	-	-	-	-	190	46.3%	(100.0%)
Budget & Treasury Office	5 863	5 863	1 137	19.4%	5	.1%	-	-	1 142	19.5%	97	5.3%	(100.0%)
Corporate Services	-	-	14	-	-	-	16	-	30	-	29	11.0%	(44.4%)
Community and Public Safety	1 012	1 012	593	58.5%	-	-	1	.1%	593	58.6%	399	48.6%	(99.8%)
Community & Social Services	119	119	106	89.5%	-	-	-	-	106	89.5%	50	44.4%	(100.0%)
Sport And Recreation	100	100	131	131.2%	-	-	1	.9%	132	132.1%	349	97.2%	(99.8%)
Public Safety	793	793	355	44.7%	-	-	-	-	355	44.7%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	75 694	75 694	9 498	12.5%	9 553	12.6%	5 291	7.0%	24 341	32.2%	8 415	50.0%	(37.1%)
Planning and Development	31 735	31 735	-	-	-	-	-	-	-	-	106	53.7%	(100.0%)
Road Transport	43 959	43 959	9 498	21.6%	9 553	21.7%	5 291	12.0%	24 341	55.4%	8 308	50.0%	(36.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	5 300	5 300	3 551	67.0%	-	-	448	8.5%	3 999	75.4%	707	58.1%	(36.6%)
Electricity	4 500	4 500	3 196	71.0%	-	-	448	10.0%	3 644	81.0%	707	58.6%	(36.6%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	800	800	355	44.4%	-	-	-	-	355	44.4%	-	56.0%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	326 122	326 122	232 100	71.2%	10 817	3.3%	59 616	18.3%	302 533	92.8%	56 193	78.6%	6.1%
Property rates, penalties and collection charges	15 043	15 043	5 731	38.1%	7 327	48.7%	5 773	38.4%	18 831	125.2%	4 255	78.6%	35.7%
Service charges	23 854	23 854	665	2.8%	850	3.6%	630	2.6%	2 145	9.0%	2 752	62.2%	(77.1%)
Other revenue	44 992	44 992	419	.9%	536	1.2%	2 708	6.0%	3 663	8.1%	585	4.8%	363.1%
Government - operating	169 215	169 215	205 088	121.2%	-	-	34 323	20.3%	239 411	141.5%	35 732	96.9%	(3.9%)
Government - capital	70 222	70 222	18 982	27.0%	-	-	14 193	20.2%	33 175	47.2%	12 870	100.0%	10.3%
Interest	2 795	2 795	1 215	43.5%	2 104	75.3%	1 990	71.2%	5 308	189.9%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(212 342)	(212 342)	(49 410)	23.3%	(48 366)	22.8%	(54 185)	25.5%	(151 961)	71.6%	(38 764)	69.6%	39.8%
Suppliers and employees	(212 292)	(212 292)	(49 410)	23.3%	(48 366)	22.8%	(54 185)	25.5%	(151 961)	71.6%	(38 764)	69.7%	39.8%
Finance charges	(50)	(50)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	113 780	113 780	182 690	160.6%	(37 550)	(33.0%)	5 431	4.8%	150 572	132.3%	17 429	103.5%	(68.8%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(70 222)	(70 222)	(16 594)	23.6%	(7 925)	11.3%	(11 590)	16.5%	(36 108)	51.4%	(9 828)	48.1%	17.9%
Capital assets	(70 222)	(70 222)	(16 594)	23.6%	(7 925)	11.3%	(11 590)	16.5%	(36 108)	51.4%	(9 828)	48.1%	17.9%
Net Cash from/(used) Investing Activities	(70 222)	(70 222)	(16 594)	23.6%	(7 925)	11.3%	(11 590)	16.5%	(36 108)	51.4%	(9 828)	48.1%	17.9%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	43 558	43 558	166 096	381.3%	(45 475)	(104.4%)	(6 159)	(14.1%)	114 463	262.8%	7 601	528.6%	(181.0%)
Cash/cash equivalents at the year begin:	95 497	95 497	40 525	42.4%	206 621	216.4%	161 147	168.7%	40 525	42.4%	88 225	64.2%	82.7%
Cash/cash equivalents at the year end:	139 055	139 055	206 621	148.6%	161 147	115.9%	154 988	111.5%	154 988	111.5%	95 827	107.8%	61.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	890	11.1%	564	7.0%	506	6.3%	6 044	75.5%	8 004	20.3%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	756	3.8%	254	1.3%	219	1.1%	18 841	93.9%	20 071	51.0%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	235	3.8%	183	3.0%	171	2.8%	5 626	90.5%	6 216	15.8%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	100	4.0%	82	3.3%	63	2.6%	2 234	90.1%	2 478	6.3%	-	-	-
Interest on Arrear Debtor Accounts	172	9.4%	166	9.0%	159	8.6%	1 339	72.9%	1 836	4.7%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	309	40.9%	(190)	(25.1%)	(87)	(11.6%)	725	95.8%	756	1.9%	-	-	-
Total By Income Source	2 463	6.3%	1 059	2.7%	1 031	2.6%	34 808	88.4%	39 362	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	165	1.0%	120	.7%	149	.9%	16 605	97.4%	17 040	43.3%	-	-	-
Commercial	1 495	23.2%	351	5.4%	387	6.0%	4 225	65.4%	6 458	16.4%	-	-	-
Households	803	5.1%	588	3.7%	495	3.1%	13 978	88.1%	15 864	40.3%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 463	6.3%	1 059	2.7%	1 031	2.6%	34 808	88.4%	39 362	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	6 383	75.5%	2 062	24.4%	12	.1%	-	-	8 457	100.0%
Total	6 383	75.5%	2 062	24.4%	12	.1%	-	-	8 457	100.0%

Contact Details

Municipal Manager	Mr Kayalethu Gashi	045 932 8106
Financial Manager	Mr Jack Mdeni	045 932 8120

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: SENQU (EC142)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	205 902	220 586	77 844	37.8%	58 589	28.5%	64 642	29.3%	201 075	91.2%	47 670	94.1%	35.6%
Property rates	7 686	7 686	10 129	131.8%	905	11.8%	839	10.9%	11 873	154.5%	828	119.7%	1.3%
Property rates - penalties and collection charges	-	-	-		-		-		-		-		-
Service charges - electricity revenue	31 942	38 875	8 657	27.1%	6 895	21.6%	9 211	23.7%	24 762	63.7%	6 926	74.0%	33.0%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	3 199	8 586	1 333	41.6%	3 224	100.8%	5 313	61.9%	9 870	115.0%	1 120	100.9%	374.3%
Service charges - other	-	-	-		-		-		-		-		-
Rental of facilities and equipment	429	90	36	8.3%	6	1.5%	21	23.8%	63	70.5%	8	7.4%	177.6%
Interest earned - external investments	13 780	15 000	5 294	38.4%	5 117	37.1%	5 087	33.9%	15 498	103.3%	2 988	118.8%	70.2%
Interest earned - outstanding debtors	1 579	2 100	740	46.8%	763	48.3%	848	40.4%	2 350	111.9%	759	154.8%	11.7%
Dividends received	-	-	-		-		-		-		-		-
Fines	516	54	17	3.3%	12	2.3%	11	21.0%	40	74.4%	14	14.1%	(17.9%)
Licences and permits	1 532	1 056	447	29.2%	530	34.6%	(68)	(6.4%)	910	86.1%	525	51.8%	(112.9%)
Agency services	795	795	-	-	-	-	667	83.9%	667	83.9%	-	-	(100.0%)
Transfers recognised - operational	139 520	139 520	50 413	36.1%	40 770	29.2%	42 161	30.2%	133 344	95.6%	34 216	97.3%	23.2%
Other own revenue	4 924	6 825	780	15.8%	365	7.4%	552	8.1%	1 697	24.9%	285	82.4%	93.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	220 146	239 960	34 896	15.9%	50 162	22.8%	43 619	18.2%	128 677	53.6%	36 473	58.2%	19.6%
Employee related costs	85 657	85 556	17 949	21.0%	17 301	20.2%	17 533	20.5%	52 782	61.7%	15 268	63.8%	14.8%
Remuneration of councillors	13 428	12 882	2 785	20.7%	2 617	19.5%	3 318	25.8%	8 721	67.7%	3 022	64.3%	9.8%
Debt impairment	4 983	4 983	-	-	7	.1%	(7)	(.1%)	0	-	-	.2%	(100.0%)
Depreciation and asset impairment	21 016	28 506	(1)	-	10 221	48.6%	29	.1%	10 249	36.0%	13	48.4%	123.1%
Finance charges	2 818	2 984	-	-	0	-	1 065	35.7%	1 065	35.7%	556	99.0%	91.6%
Bulk purchases	30 103	33 331	4 131	13.7%	7 446	24.7%	11 707	35.1%	23 283	69.9%	4 823	60.0%	142.7%
Other Materials	7 844	12 741	-	-	-	-	6 635	52.1%	6 635	52.1%	-	-	(100.0%)
Contracted services	23 678	27 488	-	-	-	-	13 142	47.8%	13 142	47.8%	-	-	(100.0%)
Transfers and grants	-	300	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	30 618	31 189	10 031	32.8%	12 571	41.1%	(9 802)	(31.4%)	12 800	41.0%	12 791	88.4%	(176.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(14 244)	(19 374)	42 949		8 426		21 023		72 398		11 197		
Transfers recognised - capital	42 159	42 159	1 000	2.4%	4 000	9.5%	-	-	5 000	11.9%	-	32.5%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	27 915	22 785	43 949		12 426		21 023		77 398		11 197		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	27 915	22 785	43 949		12 426		21 023		77 398		11 197		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	27 915	22 785	43 949		12 426		21 023		77 398		11 197		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	27 915	22 785	43 949		12 426		21 023		77 398		11 197		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	79 628	66 707	6 575	8.3%	14 562	18.3%	9 518	14.3%	30 655	46.0%	10 614	37.3%	(10.3%)
National Government	42 160	42 119	5 256	12.5%	8 325	19.7%	6 548	15.5%	20 129	47.8%	9 571	65.2%	(31.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	42 160	42 119	5 256	12.5%	8 325	19.7%	6 548	15.5%	20 129	47.8%	9 571	56.6%	(31.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	37 468	24 588	1 320	3.5%	6 237	16.6%	2 970	12.1%	10 526	42.8%	1 043	7.5%	184.8%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	79 628	66 707	6 575	8.3%	14 562	18.3%	9 518	14.3%	30 655	46.0%	10 614	37.3%	(10.3%)
Governance and Administration	11 033	8 802	614	5.6%	2 239	20.3%	1 037	11.8%	3 890	44.2%	110	3.5%	840.0%
Executive & Council	1 781	1 441	-	-	1 196	67.2%	92	6.4%	1 288	89.4%	-	5.8%	(100.0%)
Budget & Treasury Office	9 212	7 342	-	-	14	.2%	393	5.3%	407	5.5%	110	29.7%	255.9%
Corporate Services	40	20	614	1 533.8%	1 029	2 573.1%	553	2 762.9%	2 195	10 976.7%	-	.1%	(100.0%)
Community and Public Safety	7 550	6 863	824	10.9%	226	3.0%	710	10.3%	1 760	25.6%	5 057	79.7%	(86.0%)
Community & Social Services	2 650	3 036	148	5.6%	155	5.8%	-	-	303	10.0%	716	42.3%	(100.0%)
Sport And Recreation	1 400	2 644	676	48.3%	71	5.1%	273	10.3%	1 020	38.6%	3 306	65.3%	(91.8%)
Public Safety	3 500	1 183	-	-	-	-	438	37.0%	438	37.0%	1 035	229.9%	(57.7%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	33 167	32 150	4 459	13.4%	10 271	31.0%	5 672	17.6%	20 402	63.5%	5 635	45.4%	.7%
Planning and Development	151	117	-	-	15	10.3%	41	35.5%	57	48.8%	358	134.0%	(88.4%)
Road Transport	33 016	32 033	4 459	13.5%	10 256	31.1%	5 631	17.6%	20 345	63.5%	5 278	42.1%	6.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	27 878	18 892	679	2.4%	1 826	6.5%	2 099	11.1%	4 603	24.4%	(189)	3.4%	(1 212.2%)
Electricity	7 138	7 573	652	9.1%	1 322	18.5%	1 432	18.9%	3 407	45.0%	(189)	3.4%	(858.7%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	20 740	11 319	27	.1%	503	2.4%	667	5.9%	1 197	10.6%	-	3.5%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	242 078	252 312	119 383	49.3%	117 171	48.4%	86 723	34.4%	323 277	128.1%	102 913	131.6%	(15.7%)
Property rates, penalties and collection charges	6 660	6 917	1 634	24.5%	1 798	27.0%	1 098	15.9%	4 530	65.5%	1 043	61.8%	5.3%
Service charges	30 452	43 244	11 281	37.0%	9 051	29.7%	9 511	22.0%	29 843	69.0%	9 896	111.0%	(3.9%)
Other revenue	8 138	5 472	49 022	602.4%	55 672	684.1%	27 971	511.2%	132 666	2 424.5%	29 334	1 431.8%	(4.6%)
Government - operating	139 520	139 520	50 413	36.1%	40 770	29.2%	42 208	30.3%	133 391	95.6%	58 894	115.7%	(28.3%)
Government - capital	42 159	42 159	1 000	2.4%	4 000	9.5%	-	-	5 000	11.9%	-	26.0%	-
Interest	15 149	15 000	6 034	39.8%	5 880	38.8%	5 935	39.6%	17 848	119.0%	3 747	126.1%	58.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(190 612)	(210 427)	(117 896)	61.9%	(100 130)	52.5%	(78 207)	37.2%	(296 233)	140.8%	(92 035)	153.1%	(15.0%)
Suppliers and employees	(187 795)	(207 143)	(117 896)	62.8%	(100 130)	53.3%	(77 142)	37.2%	(295 168)	142.5%	(91 479)	153.4%	(15.7%)
Finance charges	(2 818)	(2 984)	-	-	-	-	(1 065)	35.7%	(1 065)	35.7%	(556)	99.0%	91.6%
Transfers and grants	-	(300)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	51 465	41 885	1 488	2.9%	17 041	33.1%	8 516	20.3%	27 045	64.6%	10 879	59.5%	(21.7%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(79 627)	(66 707)	(6 575)	8.3%	(14 562)	18.3%	(9 518)	14.3%	(30 655)	46.0%	(10 614)	37.3%	(10.3%)
Capital assets	(79 627)	(66 707)	(6 575)	8.3%	(14 562)	18.3%	(9 518)	14.3%	(30 655)	46.0%	(10 614)	37.3%	(10.3%)
Net Cash from/(used) Investing Activities	(79 627)	(66 707)	(6 575)	8.3%	(14 562)	18.3%	(9 518)	14.3%	(30 655)	46.0%	(10 614)	37.3%	(10.3%)
Cash Flow from Financing Activities													
Receipts	70	72	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	70	72	-	-	-	-	-	-	-	-	-	-	-
Payments	(827)	(827)	-	-	-	-	(416)	50.2%	(416)	50.2%	(409)	102.8%	1.5%
Repayment of borrowing	(827)	(827)	-	-	-	-	(416)	50.2%	(416)	50.2%	(409)	102.8%	1.5%
Net Cash from/(used) Financing Activities	(757)	(756)	-	-	-	-	(416)	55.0%	(416)	55.0%	(409)	113.4%	1.5%
Net Increase/(Decrease) in cash held	(28 919)	(25 578)	(5 088)	17.6%	2 479	(8.6%)	(1 418)	5.5%	(4 026)	15.7%	(145)	(11.1%)	878.2%
Cash/cash equivalents at the year begin:	210 029	253 169	253 169	120.5%	248 082	118.1%	250 561	99.0%	253 169	100.0%	223 645	145.9%	12.0%
Cash/cash equivalents at the year end:	181 110	227 591	248 082	137.0%	250 561	138.3%	249 143	109.5%	249 143	109.5%	223 500	174.4%	11.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 004	10.4%	992	5.1%	486	2.5%	15 849	82.0%	19 331	41.1%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	353	3.5%	239	2.4%	165	1.7%	9 239	92.4%	9 996	21.2%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 006	8.0%	850	6.7%	662	5.3%	10 081	80.0%	12 599	26.8%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	111	14.1%	52	6.5%	41	5.2%	585	74.1%	789	1.7%	-	-	-
Interest on Arrear Debtor Accounts	-	-	237	5.4%	151	3.5%	3 973	91.1%	4 360	9.3%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	3 474	7.4%	2 369	5.0%	1 505	3.2%	39 727	84.4%	47 075	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	859	20.6%	466	11.2%	273	6.6%	2 562	61.6%	4 160	8.8%	-	-	-
Commercial	1 239	9.2%	669	4.9%	269	2.0%	11 360	83.9%	13 538	28.8%	-	-	-
Households	1 376	4.7%	1 234	4.2%	962	3.3%	25 805	87.8%	29 378	62.4%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	3 474	7.4%	2 369	5.0%	1 505	3.2%	39 727	84.4%	47 075	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	1 478	100.0%	-	-	-	-	-	-	1 478	2.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	8 417	100.0%	-	-	-	-	-	-	8 417	15.3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	9 357	100.0%	-	-	-	-	-	-	9 357	17.0%
Loan repayments	416	100.0%	-	-	-	-	-	-	416	.8%
Trade Creditors	1 403	100.0%	-	-	-	-	-	-	1 403	2.5%
Auditor-General	93	100.0%	-	-	-	-	-	-	93	.2%
Other	34 000	100.0%	-	-	-	-	-	-	34 000	61.6%
Total	55 163	100.0%	-	-	-	-	-	-	55 163	100.0%

Contact Details

Municipal Manager	Mr MM Yawa	051 603 1309
Financial Manager	Mr K Fourie	051 603 1320

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: WALTER SISULU (EC145)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	218 955	226 190	66 360	30.3%	31 372	14.3%	59 082	26.1%	156 815	69.3%	30 656	25.3%	92.7%
Property rates	25 665	32 400	13 874	54.1%	12 257	47.8%	150	.5%	26 282	81.1%	12	(.8%)	1 139.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	83 810	83 810	23 955	28.6%	7 974	9.5%	26 093	31.1%	58 022	69.2%	12 244	36.6%	113.1%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	14 347	20 185	4 232	29.5%	2 563	17.9%	5 930	29.4%	12 725	63.0%	1 608	21.1%	268.7%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3 191	3 122	367	11.5%	41	1.3%	622	19.9%	1 029	33.0%	303	73.4%	105.4%
Interest earned - external investments	888	2 500	556	62.7%	183	20.6%	291	11.6%	1 030	41.2%	351	116.4%	(17.1%)
Interest earned - outstanding debtors	5 201	5 201	1 026	19.7%	18	.4%	2 056	39.5%	3 101	59.6%	359	17.1%	472.7%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	374	625	134	35.9%	111	29.7%	28	4.5%	273	43.7%	227	199.0%	(87.7%)
Licences and permits	4 048	5 548	850	21.0%	858	21.2%	986	17.8%	2 694	48.6%	1 115	38.6%	(11.5%)
Agency services	3 181	3 181	170	5.3%	33	1.0%	69	2.2%	273	8.6%	434	31.3%	(84.0%)
Transfers recognised - operational	71 468	61 468	20 429	28.6%	6 764	9.5%	22 362	36.4%	49 555	80.6%	13 319	18.8%	67.9%
Other own revenue	6 687	8 055	765	11.4%	571	8.5%	494	6.1%	1 831	22.7%	684	107.3%	(27.8%)
Gains on disposal of PPE	95	95	-	-	-	-	-	-	-	-	-	75.1%	-
Operating Expenditure	228 950	224 220	25 205	11.0%	78 570	34.3%	55 698	24.8%	159 473	71.1%	15 284	16.3%	264.4%
Employee related costs	87 589	89 631	18 091	20.7%	13 381	15.3%	37 659	42.0%	69 131	77.1%	10 421	21.7%	261.4%
Remuneration of councillors	6 982	8 318	1 723	24.7%	1 211	17.3%	2 969	35.7%	5 903	71.0%	761	26.1%	290.1%
Debt impairment	2 500	2 500	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	16 631	7 678	-	-	-	-	-	-	-	-	-	6.1%	-
Finance charges	369	378	10	2.7%	5	1.5%	4	.9%	19	5.1%	19	20.7%	(81.4%)
Bulk purchases	72 000	75 600	-	-	44 809	62.2%	5 176	6.8%	49 985	66.1%	-	11.3%	(100.0%)
Other Materials	-	-	-	-	-	-	782	-	782	-	-	-	(100.0%)
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	364	364	-	-	-	-	1 666	458.0%	1 666	458.0%	-	-	(100.0%)
Other expenditure	42 516	39 752	5 382	12.7%	19 164	45.1%	7 441	18.7%	31 987	80.5%	4 083	28.2%	82.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(9 995)	1 971	41 155		(47 198)		3 385		(2 658)		15 373		
Transfers recognised - capital	37 456	38 506	-	-	-	-	2 777	7.2%	2 777	7.2%	2 157	8.3%	28.8%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	27 461	40 476	41 155		(47 198)		6 162		119		17 530		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	27 461	40 476	41 155		(47 198)		6 162		119		17 530		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	27 461	40 476	41 155		(47 198)		6 162		119		17 530		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	27 461	40 476	41 155		(47 198)		6 162		119		17 530		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	37 556	40 556	-	-	18 661	49.7%	11 073	27.3%	29 734	73.3%	3 533	50.8%	213.4%
National Government	37 456	37 456	-	-	18 661	49.8%	8 409	22.4%	27 070	72.3%	2 547	35.3%	230.1%
Provincial Government	-	3 000	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	214	-	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	37 456	40 456	-	-	18 661	49.8%	8 409	20.8%	27 070	66.9%	2 761	40.8%	204.5%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	100	100	-	-	-	-	2 664	2 664.3%	2 664	2 664.3%	772	471.7%	245.2%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	37 556	40 556	-	-	18 661	49.7%	11 073	27.3%	29 734	73.3%	3 533	50.8%	213.4%
Governance and Administration	60	3 060	-	-	-	-	-	-	-	-	460	124.8%	(100.0%)
Executive & Council	30	30	-	-	-	-	-	-	-	-	16	8.1%	(100.0%)
Budget & Treasury Office	30	10	-	-	-	-	-	-	-	-	7	202.7%	(100.0%)
Corporate Services	-	3 020	-	-	-	-	-	-	-	-	437	1 253.6%	(100.0%)
Community and Public Safety	20	20	-	-	5 057	25 285.0%	1 199	5 995.1%	6 256	31 280.2%	16	43.0%	7 244.7%
Community & Social Services	20	10	-	-	-	-	-	-	-	-	16	40.8%	(100.0%)
Sport And Recreation	-	10	-	-	5 057	-	1 199	11 990.3%	6 256	62 560.3%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	28 466	28 466	-	-	6 238	21.9%	9 505	33.4%	15 743	55.3%	2 307	80.7%	311.9%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	28 466	28 466	-	-	6 238	21.9%	9 505	33.4%	15 743	55.3%	2 307	80.7%	311.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	9 010	9 010	-	-	7 366	81.8%	369	4.1%	7 735	85.8%	750	27.9%	(50.8%)
Electricity	9 010	9 010	-	-	7 366	81.8%	369	4.1%	7 735	85.8%	743	27.9%	(50.3%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	7	17.9%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	243 556	264 601	93 516	38.4%	109 538	45.0%	75 809	28.7%	278 863	105.4%	57 185	108.8%	32.6%
Property rates, penalties and collection charges	25 665	32 400	973	3.8%	2 798	10.9%	4 328	13.4%	8 099	25.0%	12	48.2%	35 649.9%
Service charges	98 156	103 995	24 523	25.0%	16 261	16.6%	20 542	19.8%	61 326	59.0%	14 825	42.6%	38.6%
Other revenue	12 810	20 531	22 880	178.6%	69 628	543.6%	24 244	118.1%	116 752	568.7%	16 700	525.4%	45.2%
Government - operating	63 703	61 468	26 196	41.1%	6 983	11.0%	21 832	35.5%	55 011	89.5%	15 796	72.1%	38.2%
Government - capital	37 456	38 506	17 361	46.4%	13 452	35.9%	4 141	10.8%	34 954	90.8%	9 311	113.0%	(55.5%)
Interest	5 766	7 701	1 583	27.4%	416	7.2%	722	9.4%	2 721	35.3%	541	37.3%	33.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(353 650)	(213 922)	(24 569)	6.9%	(98 086)	27.7%	(56 402)	26.4%	(179 057)	83.7%	(35 747)	86.8%	57.8%
Suppliers and employees	(352 917)	(213 181)	(24 559)	7.0%	(94 616)	26.8%	(56 402)	26.5%	(175 577)	82.4%	(35 547)	90.4%	58.7%
Finance charges	(369)	(378)	(10)	2.7%	(3 470)	939.8%	-	-	(3 480)	921.9%	(32)	4.8%	(100.0%)
Transfers and grants	(364)	(364)	-	-	-	-	-	-	-	-	(168)	38.2%	(100.0%)
Net Cash from/(used) Operating Activities	(110 093)	50 679	68 947	(62.6%)	11 452	(10.4%)	19 407	38.3%	99 805	196.9%	21 437	162.8%	(9.5%)
Cash Flow from Investing Activities													
Receipts	95	-	-	-	-	-	-	-	-	-	-	1.9%	-
Proceeds on disposal of PPE	95	-	-	-	-	-	-	-	-	-	-	1.9%	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(37 556)	(40 556)	-	-	(18 033)	48.0%	(12 160)	30.0%	(30 193)	74.4%	(3 533)	192.0%	244.2%
Capital assets	(37 556)	(40 556)	-	-	(18 033)	48.0%	(12 160)	30.0%	(30 193)	74.4%	(3 533)	192.0%	244.2%
Net Cash from/(used) Investing Activities	(37 461)	(40 556)	-	-	(18 033)	48.1%	(12 160)	30.0%	(30 193)	74.4%	(3 533)	223.7%	244.2%
Cash Flow from Financing Activities													
Receipts	-	-	12	-	-	-	-	-	12	-	37	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	12	-	-	-	-	-	12	-	37	-	(100.0%)
Payments	(369)	(369)	(67)	18.1%	(125)	33.9%	(395)	107.0%	(587)	159.0%	(192)	69.9%	106.3%
Repayment of borrowing	(369)	(369)	(67)	18.1%	(125)	33.9%	(395)	107.0%	(587)	159.0%	(192)	69.9%	106.3%
Net Cash from/(used) Financing Activities	(369)	(369)	(54)	14.7%	(125)	33.9%	(395)	107.0%	(575)	155.6%	(155)	59.4%	155.4%
Net Increase/(Decrease) in cash held	(147 924)	9 753	68 892	(46.6%)	(6 706)	4.5%	6 851	70.2%	69 038	707.8%	17 749	156.7%	(61.4%)
Cash/cash equivalents at the year begin:	6 437	6 437	21 357	331.8%	90 249	1 402.0%	83 543	1 297.8%	21 357	331.8%	90 194	7.0%	(7.4%)
Cash/cash equivalents at the year end:	(141 487)	16 190	90 249	(63.8%)	83 543	(59.0%)	90 394	558.3%	90 394	558.3%	107 943	80.1%	(16.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 454	19.0%	6 612	23.0%	2 918	10.2%	13 763	47.9%	28 748	24.2%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 376	5.7%	853	3.5%	713	2.9%	21 336	87.9%	24 277	20.5%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 091	4.3%	1 857	3.8%	1 784	3.6%	43 298	88.3%	49 030	41.3%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	273	1.6%	336	2.0%	201	1.2%	15 830	95.1%	16 640	14.0%	-	-	-
Total By Income Source	9 194	7.7%	9 658	8.1%	5 616	4.7%	94 226	79.4%	118 694	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	1 553	9.8%	5 431	34.1%	1 610	10.1%	7 320	46.0%	15 914	13.4%	-	-	-
Commercial	3 464	17.6%	827	4.2%	827	4.2%	14 528	73.9%	19 647	16.6%	-	-	-
Households	4 139	5.0%	3 371	4.1%	3 155	3.8%	71 727	87.1%	82 392	69.4%	-	-	-
Other	38	5.1%	28	3.8%	24	3.3%	651	87.9%	741	.6%	-	-	-
Total By Customer Group	9 194	7.7%	9 658	8.1%	5 616	4.7%	94 226	79.4%	118 694	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	7 546	5.3%	7 690	5.5%	7 628	5.4%	118 219	83.8%	141 083	76.4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	2 846	14.6%	16 704	85.4%	19 550	10.6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 308	17.1%	660	4.9%	5 123	37.9%	5 427	40.1%	13 518	7.3%
Auditor-General	(126)	(1.2%)	249	2.4%	1 350	12.8%	9 096	86.1%	10 567	5.7%
Other	-	-	-	-	-	-	-	-	-	-
Total	9 727	5.3%	8 599	4.7%	16 947	9.2%	149 445	80.9%	184 718	100.0%

Contact Details

Municipal Manager	Mr Thembinkosi Mawonga	051 653 0595
Financial Manager	Mr Thomas Maseko	051 633 8304

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: JOE GQABI (DC14)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

R thousands	2017/18 Budget Main appropriation	2017/18 Budget Adjusted Budget	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Second Quarter Actual Expenditure	Second Quarter 2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	Third Quarter 3rd Q as % of adjusted budget	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of adjusted budget	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	509 348	554 316	45 510	8.9%	110 817	21.8%	36 854	6.6%	193 180	34.9%	69 079	75.0%	(46.6%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	106 558	106 558	24 610	23.1%	16 627	15.6%	18 946	17.8%	60 183	56.5%	4 989	9.2%	279.8%
Service charges - sanitation revenue	28 838	28 838	9 045	31.4%	8 166	28.3%	7 930	27.5%	25 141	87.2%	2 138	16.2%	270.9%
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	1 162.8%	-
Rental of facilities and equipment	9	9	2	17.1%	-	-	2	19.5%	3	36.6%	-	-	(100.0%)
Interest earned - external investments	4 040	4 040	1 408	34.9%	379	9.4%	1 101	27.3%	2 889	71.5%	960	71.4%	14.7%
Interest earned - outstanding debtors	13 078	15 386	3 743	28.6%	5 946	45.5%	2 171	14.1%	11 860	77.1%	-	400.8%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	992	992	-	-	-	-	-	-	-	-	95	121.3%	(100.0%)
Transfers recognised - operational	355 444	397 599	6 536	1.8%	79 556	22.4%	6 273	1.6%	92 364	23.2%	60 791	72.5%	(89.7%)
Other own revenue	388	893	166	42.6%	144	37.0%	431	48.3%	741	83.0%	106	8.0%	308.7%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	518 272	535 818	77 895	15.0%	97 121	18.7%	87 138	16.3%	262 155	48.9%	90 768	57.3%	(4.0%)
Employee related costs	186 951	190 651	46 674	25.0%	56 075	30.0%	46 825	24.6%	149 575	78.5%	45 651	72.4%	2.6%
Remuneration of councillors	7 242	5 572	1 362	18.8%	1 367	18.9%	1 713	30.7%	4 443	79.7%	1 395	57.8%	22.8%
Debt impairment	20 875	20 875	122	.6%	932	4.5%	5 269	25.2%	6 323	30.3%	-	-	(100.0%)
Depreciation and asset impairment	46 921	46 372	-	-	-	-	-	-	-	-	8 418	41.7%	(100.0%)
Finance charges	2 294	1 003	961	41.9%	83	3.6%	1 583	157.8%	2 626	261.8%	503	32.5%	214.8%
Bulk purchases	9 000	9 000	(98)	(1.1%)	1 750	19.4%	454	5.0%	2 106	23.4%	1 916	56.1%	(76.3%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	111 507	152 927	2 351	2.1%	4 172	3.7%	2 926	1.9%	9 449	6.2%	-	-	(100.0%)
Transfers and grants	16 505	11 955	8 720	52.8%	10 737	65.1%	9 152	76.6%	28 610	239.3%	8	.1%	119 461.0%
Other expenditure	116 977	97 462	17 802	15.2%	22 005	18.8%	19 216	19.7%	59 023	60.6%	32 878	56.1%	(41.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(8 924)	18 498	(32 386)		13 696		(50 285)		(68 974)		(21 689)		
Transfers recognised - capital	254 155	215 712	52 278	20.6%	58 081	22.9%	76 949	35.7%	187 308	86.8%	42 496	71.9%	81.1%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	245 231	234 210	19 892		71 777		26 665		118 333		20 807		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	245 231	234 210	19 892		71 777		26 665		118 333		20 807		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	245 231	234 210	19 892		71 777		26 665		118 333		20 807		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	245 231	234 210	19 892		71 777		26 665		118 333		20 807		

Part 2: Capital Revenue and Expenditure

R thousands	2017/18 Budget Main appropriation	2017/18 Budget Adjusted Budget	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Second Quarter Actual Expenditure	Second Quarter 2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	Third Quarter 3rd Q as % of adjusted budget	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of adjusted budget	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	258 546	218 489	33 124	12.8%	41 115	15.9%	35 009	16.0%	109 247	50.0%	44 455	58.0%	(21.2%)
National Government	174 155	206 989	27 828	16.0%	36 681	21.1%	33 877	16.4%	98 385	47.5%	44 236	87.7%	(23.4%)
Provincial Government	80 000	11 500	5 296	6.6%	4 434	5.5%	1 132	9.8%	10 862	94.4%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	254 155	218 489	33 124	13.0%	41 115	16.2%	35 009	16.0%	109 247	50.0%	44 236	60.9%	(20.9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	88	.7%	(100.0%)
Internally generated funds	4 391	-	-	-	-	-	-	-	-	-	922	22.4%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	(792)	-	(100.0%)
Capital Expenditure Standard Classification	258 546	218 489	33 124	12.8%	41 115	15.9%	35 009	16.0%	109 247	50.0%	44 455	58.0%	(21.2%)
Governance and Administration	2 236	2 085	(85)	(3.8%)	584	26.1%	19	.9%	517	24.8%	922	19.5%	(97.9%)
Executive & Council	50	895	(85)	(170.6%)	6	11.2%	19	2.1%	(61)	(6.8%)	-	-	(100.0%)
Budget & Treasury Office	2 055	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	131	1 190	-	-	578	441.3%	-	-	578	48.6%	922	145.4%	(100.0%)
Community and Public Safety	1 145	2 404	-	-	-	-	-	-	-	-	88	2.9%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	88	2.9%	(100.0%)
Housing	-	2 404	-	-	-	-	-	-	-	-	-	-	-
Health	1 145	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	1 010	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	1 010	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	254 155	213 000	33 209	13.1%	40 531	15.9%	34 990	16.4%	108 730	51.0%	43 445	59.4%	(19.5%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	208 555	184 500	25 753	12.3%	39 160	18.8%	34 762	18.8%	99 676	54.0%	41 756	49.7%	(16.8%)
Waste Water Management	45 600	28 500	7 455	16.3%	1 371	3.0%	227	.8%	9 054	31.8%	1 688	129.7%	(86.5%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	1 000	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	716 632	668 875	260 150	36.3%	182 788	25.5%	176 555	26.4%	619 493	92.6%	317 216	132.2%	(44.3%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	101 604	53 342	33 655	33.1%	24 792	24.4%	25 863	48.5%	84 310	158.1%	7 115	74.7%	263.5%
Other revenue	1 389	1 894	169	12.1%	146	10.5%	433	22.9%	748	39.5%	1 120	29.8%	(61.3%)
Government - operating	355 444	396 599	102 983	29.0%	86 825	24.4%	67 044	16.9%	256 852	64.8%	119 852	94.6%	(44.1%)
Government - capital	254 155	213 000	118 192	46.5%	64 699	25.5%	79 943	37.5%	262 834	123.4%	188 979	193.8%	(57.7%)
Interest	4 040	4 040	5 152	127.5%	6 325	156.6%	3 272	81.0%	14 749	365.1%	149	14.3%	2 094.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(453 579)	(439 664)	(77 773)	17.1%	(94 848)	20.9%	(81 379)	18.5%	(254 000)	57.8%	(243 083)	187.4%	(66.5%)
Suppliers and employees	(437 074)	(427 839)	(68 107)	15.6%	(85 351)	19.5%	(71 134)	16.6%	(224 592)	52.5%	(243 083)	193.4%	(70.7%)
Finance charges	-	-	(961)	-	(83)	-	(1 093)	-	(2 136)	-	-	35.9%	(100.0%)
Transfers and grants	(16 505)	(11 825)	(8 706)	52.7%	(9 414)	57.0%	(9 152)	77.4%	(27 272)	230.6%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	263 054	229 211	182 377	69.3%	87 940	33.4%	95 176	41.5%	365 493	159.5%	74 133	50.1%	28.4%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	12	-	12	-	77	410.5%	(85.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	12	-	12	-	77	-	(85.0%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(258 546)	(218 489)	(33 124)	12.8%	(41 115)	15.9%	(12 793)	5.9%	(87 032)	39.8%	(44 455)	44.2%	(71.2%)
Capital assets	(258 546)	(218 489)	(33 124)	12.8%	(41 115)	15.9%	(12 793)	5.9%	(87 032)	39.8%	(44 455)	44.2%	(71.2%)
Net Cash from/(used) Investing Activities	(258 546)	(218 489)	(33 124)	12.8%	(41 115)	15.9%	(12 782)	5.9%	(87 020)	39.8%	(44 378)	43.8%	(71.2%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(4 026)	(4 026)	(545)	13.5%	-	-	(222)	5.5%	(766)	19.0%	-	5.3%	(100.0%)
Repayment of borrowing	(4 026)	(4 026)	(545)	13.5%	-	-	(222)	5.5%	(766)	19.0%	-	5.3%	(100.0%)
Net Cash from/(used) Financing Activities	(4 026)	(4 026)	(545)	13.5%	-	-	(222)	5.5%	(766)	19.0%	-	(5.7%)	(100.0%)
Net Increase/(Decrease) in cash held	482	6 696	148 709	30 884.2%	46 825	9 724.7%	82 173	1 227.1%	277 706	4 147.1%	29 754	(60.2%)	176.2%
Cash/cash equivalents at the year begin:	2 422	(3 488)	(3 488)	(144.0%)	145 221	5 997.0%	192 046	(5 506.2%)	(3 488)	100.0%	(16 688)	33.7%	(1 250.8%)
Cash/cash equivalents at the year end:	2 903	3 209	145 221	5 002.4%	192 046	6 615.3%	274 219	8 546.3%	274 219	8 546.3%	13 067	443.1%	1 998.6%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - I Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	7 650	3.8%	7 665	3.8%	7 448	3.7%	179 731	88.8%	202 495	69.1%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 683	4.1%	3 312	3.7%	3 141	3.5%	80 294	88.8%	90 430	30.9%	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	8	100.0%	8	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	11 333	3.9%	10 977	3.7%	10 589	3.6%	260 034	88.8%	292 933	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	906	4.3%	812	3.8%	744	3.5%	18 832	88.4%	21 293	7.3%	-	-	-
Commercial	1 068	5.4%	757	3.9%	711	3.6%	17 104	87.1%	19 641	6.7%	-	-	-
Households	9 331	3.7%	9 382	3.7%	9 108	3.6%	223 171	88.9%	250 992	85.7%	-	-	-
Other	29	2.9%	26	2.6%	26	2.6%	927	92.0%	1 008	.3%	-	-	-
Total By Customer Group	11 333	3.9%	10 977	3.7%	10 589	3.6%	260 034	88.8%	292 933	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	676	100.0%	-	-	-	-	-	-	676	9.3%
Bulk Water	995	100.0%	-	-	-	-	-	-	995	13.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 848	100.0%	-	-	-	-	-	-	4 848	67.0%
Auditor-General	685	100.0%	-	-	-	-	-	-	685	9.5%
Other	35	100.0%	-	-	-	-	-	-	35	.5%
Total	7 239	100.0%	-	-	-	-	-	-	7 239	100.0%

Contact Details

Municipal Manager	Mr Zolile Albert Williams	045 979 3006
Financial Manager	Ms Sulene du Toit	045 979 3017

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NGQUZA HILLS (EC153)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	309 392	318 804	98 883	32.0%	78 574	25.4%	58 640	18.4%	236 097	74.1%	57 048	137.4%	2.8%
Property rates	29 628	29 628	1 259	4.2%	3 226	10.9%	-	-	4 485	15.1%	1 805	432.4%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 219	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	1 219	84	-	124	-	297	24.4%	505	41.4%	22	-	1 263.2%
Rental of facilities and equipment	250	12	3	1.2%	2	.7%	4	31.3%	8	69.9%	3	127.9%	31.6%
Interest earned - external investments	28 180	57 805	1 973	7.0%	1 528	5.4%	2 103	3.6%	5 605	9.7%	1 922	158.0%	9.5%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	534	244	40	7.5%	59	11.1%	95	38.7%	194	79.5%	81	140.4%	16.0%
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	5 934	4 000	894	15.1%	817	13.8%	948	23.7%	2 659	66.5%	900	133.2%	5.3%
Transfers recognised - operational	214 481	214 481	89 257	41.6%	70 888	33.1%	52 589	24.5%	212 734	99.2%	49 367	227.2%	6.5%
Other own revenue	29 166	11 416	5 373	18.4%	1 929	6.6%	2 605	22.8%	9 907	86.8%	2 949	19.1%	(11.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	379 328	268 600	73 324	19.3%	79 296	20.9%	42 133	15.7%	194 753	72.5%	36 716	56.5%	14.8%
Employee related costs	127 870	116 303	32 369	25.3%	31 354	24.5%	32 467	27.9%	96 189	82.7%	22 292	83.6%	45.6%
Remuneration of councillors	19 960	19 960	1 237	6.2%	1 243	6.2%	1 747	8.8%	4 227	21.2%	4 852	123.8%	(64.0%)
Debt impairment	-	5 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	-	39 526	-	-	-	-	-	-	-	-	-	-	-
Finance charges	106	106	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	515	938	29	5.7%	340	66.0%	135	14.4%	504	53.8%	-	-	(100.0%)
Other Materials	11 326	7 246	-	-	1 115	9.8%	208	2.9%	1 322	18.2%	-	-	(100.0%)
Contracted services	5 053	5 411	380	7.5%	1 211	24.0%	1 338	24.7%	2 929	54.1%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	214 498	74 110	39 308	18.3%	44 033	20.5%	6 238	8.4%	89 580	120.9%	9 572	38.4%	(34.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(69 937)	50 204	25 559		(722)		16 507		41 344		20 332		
Transfers recognised - capital	69 937	69 937	32 785	46.9%	18 558	26.5%	13 264	19.0%	64 607	92.4%	25 398	169.2%	(47.8%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	0	120 141	58 344		17 836		29 771		105 951		45 730		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	0	120 141	58 344		17 836		29 771		105 951		45 730		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	0	120 141	58 344		17 836		29 771		105 951		45 730		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	0	120 141	58 344		17 836		29 771		105 951		45 730		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	144 013	164 668	24 769	17.2%	29 136	20.2%	16 879	10.3%	70 784	43.0%	9 414	67.2%	79.3%
National Government	144 013	69 937	24 769	17.2%	29 136	20.2%	16 879	24.1%	70 784	101.2%	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	9 414	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	144 013	69 937	24 769	17.2%	29 136	20.2%	16 879	24.1%	70 784	101.2%	9 414	67.2%	79.3%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	94 731	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	144 013	164 668	24 769	17.2%	29 136	20.2%	16 879	10.3%	70 784	43.0%	9 414	67.2%	79.3%
Governance and Administration	11 060	15 443	3 312	29.9%	2 865	25.9%	527	3.4%	6 704	43.4%	87	5.0%	505.8%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	11 060	15 443	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	3 312	-	2 865	-	527	-	6 704	-	87	5.0%	505.8%
Community and Public Safety	848	13 477	6 654	784.7%	1 448	170.8%	1 157	8.6%	9 259	68.7%	-	3.0%	(100.0%)
Community & Social Services	848	13 477	6 654	784.7%	1 448	170.8%	1 157	8.6%	9 259	68.7%	-	3.0%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	110 635	114 278	13 485	12.2%	24 381	22.0%	14 107	12.3%	51 974	45.5%	2 349	95.9%	500.6%
Planning and Development	5 746	6 746	146	2.5%	1 086	18.9%	-	-	1 232	18.3%	2 349	95.9%	(100.0%)
Road Transport	104 890	107 533	13 339	12.7%	23 295	22.2%	14 107	13.1%	50 742	47.2%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	21 470	21 470	1 318	6.1%	442	2.1%	1 087	5.1%	2 847	13.3%	6 978	81.7%	(84.4%)
Electricity	21 470	21 470	1 318	6.1%	442	2.1%	1 087	5.1%	2 847	13.3%	-	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	6 978	81.7%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	379 329	392 984	132 264	34.9%	97 132	25.6%	89 824	22.9%	319 219	81.2%	82 446	362.5%	8.9%
Property rates, penalties and collection charges	29 628	29 628	1 259	4.2%	1 263	4.3%	11 082	37.4%	13 604	45.9%	1 805	432.4%	514.1%
Service charges	1 219	1 219	294	24.1%	294	24.1%	171	14.0%	759	62.2%	22	20.0%	682.8%
Other revenue	35 884	19 915	6 698	18.7%	6 146	17.1%	4 407	22.1%	17 251	86.6%	5 081	60.8%	(13.3%)
Government - operating	214 481	214 481	89 724	41.8%	69 342	32.3%	53 124	24.8%	212 190	98.9%	50 141	397.2%	5.9%
Government - capital	69 937	69 937	32 315	46.2%	18 558	26.5%	19 064	27.3%	69 937	100.0%	25 398	-	(24.9%)
Interest	28 180	57 805	1 973	7.0%	1 528	5.4%	1 976	3.4%	5 478	9.5%	-	170.5%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(235 315)	(220 388)	(48 554)	20.6%	(50 390)	21.4%	(46 310)	21.0%	(145 254)	65.9%	(33 780)	43.6%	37.1%
Suppliers and employees	(235 210)	(216 702)	(48 543)	20.6%	(50 347)	21.4%	(46 267)	21.4%	(145 156)	67.0%	(33 780)	44.0%	37.0%
Finance charges	(106)	(106)	(12)	11.1%	(43)	40.8%	(43)	40.9%	(98)	92.8%	-	-	(100.0%)
Transfers and grants	-	(3 580)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	144 013	172 596	83 710	58.1%	46 742	32.5%	43 514	25.2%	173 965	100.8%	48 666	(70.3%)	(10.6%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(144 013)	(164 668)	(24 769)	17.2%	(29 136)	20.2%	(16 879)	10.3%	(70 784)	43.0%	(9 383)	-	79.9%
Capital assets	(144 013)	(164 668)	(24 769)	17.2%	(29 136)	20.2%	(16 879)	10.3%	(70 784)	43.0%	(9 383)	-	79.9%
Net Cash from/(used) Investing Activities	(144 013)	(164 668)	(24 769)	17.2%	(29 136)	20.2%	(16 879)	10.3%	(70 784)	43.0%	(9 383)	-	79.9%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	0	7 928	58 940	44 651 682.6%	17 606	13 337 684.1%	26 635	335.9%	103 181	1 301.4%	39 283	(47.0%)	(32.2%)
Cash/cash equivalents at the year begin:	28 249	113 636	51 559	182.5%	110 499	391.2%	128 105	112.7%	51 559	45.4%	203 480	502.3%	(37.0%)
Cash/cash equivalents at the year end:	28 249	121 564	110 499	391.2%	128 105	453.5%	154 740	127.3%	154 740	127.3%	242 764	(126.2%)	(36.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	174	.3%	132	.2%	81	.1%	66 968	99.4%	67 355	100.0%	-	-	-
Total By Income Source	174	.3%	132	.2%	81	.1%	66 968	99.4%	67 355	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	19	.1%	11	.1%	8	-	17 980	99.8%	18 019	26.8%	-	-	-
Commercial	76	.3%	28	.1%	32	.1%	29 553	99.5%	29 689	44.1%	-	-	-
Households	79	.4%	92	.5%	41	.2%	19 435	98.9%	19 648	29.2%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	174	.3%	132	.2%	81	.1%	66 968	99.4%	67 355	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Mluleki Fihlani	039 252 0644
Financial Manager	Mr M. Matomane	039 252 0131

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: PORT ST JOHNS (EC154)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	174 055	144 253	77 023	44.3%	275	.2%	1 162	.8%	78 460	54.4%	31 785	92.0%	(96.3%)
Property rates	11 700	10 000	9 072	77.5%	6	.1%	-	-	9 078	90.8%	3	62.2%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	100	600	214	213.8%	71	71.0%	213	35.5%	498	83.0%	201	60.0%	6.0%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	125	20	10	8.3%	-	-	2	7.9%	12	59.6%	17	14.9%	(90.7%)
Interest earned - external investments	3 000	1 000	1	-	-	-	439	43.9%	440	44.0%	0	11.5%	1 255 480.0%
Interest earned - outstanding debtors	1 700	1 000	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	150	1 000	3	2.0%	1	.6%	-	-	4	.4%	-	11.6%	-
Licences and permits	150	70	562	374.5%	183	122.3%	508	725.8%	1 253	1 790.4%	692	1 664.5%	(26.6%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	130 627	130 173	60 269	46.1%	-	-	-	-	60 269	46.3%	29 438	118.7%	(100.0%)
Other own revenue	26 503	390	6 892	26.0%	14	.1%	-	-	6 906	1 770.8%	1 434	5.3%	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	272 906	267 925	42 971	15.7%	41 224	15.1%	27 747	10.4%	111 942	41.8%	21 844	31.6%	27.0%
Employee related costs	71 409	70 601	14 488	20.3%	10 230	14.3%	13 092	18.5%	37 810	53.6%	10 955	46.9%	19.5%
Remuneration of councillors	15 071	15 303	2 896	19.2%	2 055	13.6%	3 089	20.2%	8 040	52.5%	2 137	56.2%	44.5%
Debt impairment	8 620	8 620	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	39 290	39 290	-	-	-	-	-	-	-	-	-	-	-
Finance charges	350	350	-	-	-	-	-	-	-	-	1	2.8%	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	13 200	17 070	-	-	-	-	-	-	-	-	366	9.9%	(100.0%)
Transfers and grants	8 050	8 050	-	-	-	-	-	-	-	-	-	29.0%	-
Other expenditure	116 916	108 641	25 587	21.9%	28 939	24.8%	11 566	10.6%	66 092	60.8%	8 385	33.2%	37.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(98 851)	(123 672)	34 051		(40 949)		(26 585)		(33 482)		9 941		
Transfers recognised - capital	60 339	60 339	16 049	26.6%	-	-	-	-	16 049	26.6%	7 539	7.9%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(38 512)	(63 333)	50 100		(40 949)		(26 585)		(17 433)		17 480		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(38 512)	(63 333)	50 100		(40 949)		(26 585)		(17 433)		17 480		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(38 512)	(63 333)	50 100		(40 949)		(26 585)		(17 433)		17 480		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(38 512)	(63 333)	50 100		(40 949)		(26 585)		(17 433)		17 480		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	70 044	65 889	7 954	11.4%	7 750	11.1%	2 429	3.7%	18 133	27.5%	7 876	39.7%	(69.2%)
National Government	60 339	60 339	7 954	13.2%	7 750	12.8%	2 429	4.0%	18 133	30.1%	7 876	44.6%	(69.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	60 339	60 339	7 954	13.2%	7 750	12.8%	2 429	4.0%	18 133	30.1%	7 876	44.6%	(69.2%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	9 705	5 550	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	70 044	65 889	7 954	11.4%	7 750	11.1%	2 429	3.7%	18 133	27.5%	7 876	39.7%	(69.2%)
Governance and Administration	3 370	2 168	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	2 070	2 008	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 300	160	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 952	456	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	1 952	456	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	64 722	63 265	7 954	12.3%	7 750	12.0%	2 429	3.8%	18 133	28.7%	7 876	42.2%	(69.2%)
Planning and Development	900	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	63 822	63 265	7 954	12.5%	7 750	12.1%	2 429	3.8%	18 133	28.7%	7 876	42.4%	(69.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	234 394	204 592	87 166	37.2%	31	-	48 640	23.8%	135 837	66.4%	31 510	57.3%	54.4%
Property rates, penalties and collection charges	11 700	10 000	-	-	-	-	775	7.7%	775	7.7%	492	51.4%	57.6%
Service charges	100	600	29	29.0%	4	3.7%	38	6.3%	71	11.8%	117	35.7%	(67.6%)
Other revenue	26 928	1 480	13 757	51.1%	27	.1%	7 278	491.8%	21 062	1 423.1%	1 485	6.0%	390.2%
Government - operating	130 627	130 173	57 331	43.9%	-	-	31 893	24.5%	89 224	68.5%	29 416	96.1%	8.4%
Government - capital	60 339	60 339	16 049	26.6%	-	-	8 212	13.6%	24 261	40.2%	-	-	(100.0%)
Interest	4 700	2 000	0	-	-	-	444	22.2%	444	22.2%	0	-	1 268 974.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(164 351)	(220 015)	(37 965)	23.1%	(44 360)	27.0%	(34 806)	15.8%	(117 130)	53.2%	(29 998)	63.7%	16.0%
Suppliers and employees	(155 951)	(211 615)	(37 805)	24.2%	(43 783)	28.1%	(34 806)	16.4%	(116 394)	55.0%	(29 495)	64.6%	18.0%
Finance charges	(350)	(350)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(8 050)	(8 050)	(160)	2.0%	(576)	7.2%	-	-	(736)	9.1%	(503)	51.7%	(100.0%)
Net Cash from/(used) Operating Activities	70 043	(15 423)	49 201	70.2%	(44 329)	(63.3%)	13 834	(89.7%)	18 706	(121.3%)	1 512	39.1%	815.0%
Cash Flow from Investing Activities													
Receipts	-	-	(58 755)	-	(752)	-	(170)	-	(59 677)	-	(2 754)	-	(93.8%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	1 594	-	(752)	-	(170)	-	672	-	6 588	-	(102.6%)
Decrease (increase) in non-current investments	-	-	(60 349)	-	-	-	-	-	(60 349)	-	(9 342)	-	(100.0%)
Payments	(70 043)	(70 043)	-	-	-	-	(353)	.5%	(353)	.5%	(5 439)	22.8%	(93.5%)
Capital assets	(70 043)	(70 043)	-	-	-	-	(353)	.5%	(353)	.5%	(5 439)	22.8%	(93.5%)
Net Cash from/(used) Investing Activities	(70 043)	(70 043)	(58 755)	83.9%	(752)	1.1%	(523)	.7%	(60 030)	85.7%	(8 193)	92.7%	(93.6%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	-	(85 467)	(9 553)	-	(45 081)	-	13 311	(15.6%)	(41 324)	48.4%	(6 681)	############	(299.2%)
Cash/cash equivalents at the year begin:	5 000	5 000	5 378	107.6%	(4 175)	(83.5%)	(49 256)	(985.1%)	5 378	107.6%	(15 948)	50.6%	208.9%
Cash/cash equivalents at the year end:	5 000	(80 467)	(4 175)	(83.5%)	(49 256)	(985.1%)	(35 945)	44.7%	(35 945)	44.7%	(22 629)	(452.6%)	58.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 996	29.9%	221	.7%	224	.7%	20 661	68.6%	30 102	81.9%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	814	12.5%	103	1.6%	102	1.6%	5 473	84.3%	6 493	17.7%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	162	100.0%	162	.4%	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	9 811	26.7%	325	.9%	326	.9%	26 295	71.5%	36 757	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	5 704	41.4%	85	.6%	90	.7%	7 890	57.3%	13 769	37.5%	-	-	-
Commercial	1 876	21.6%	93	1.1%	93	1.1%	6 609	76.2%	8 671	23.6%	-	-	-
Households	2 230	15.6%	146	1.0%	144	1.0%	11 796	82.4%	14 316	38.9%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	9 811	26.7%	325	.9%	326	.9%	26 295	71.5%	36 757	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	1 602	100.0%	1 602	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	1 602	100.0%	1 602	100.0%

Contact Details

Municipal Manager	Mr N. Pakade	047 564 1208
Financial Manager	Mrs P.Gwana	047 564 1208

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NYANDENI (EC155)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

R thousands	2017/18 Budget Main appropriation	2017/18 Budget Adjusted Budget	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter 1st Q as % of Main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter 2nd Q as % of Main appropriation	2017/18 Third Quarter Actual Expenditure	2017/18 Third Quarter 3rd Q as % of adjusted budget	2017/18 Year to Date Actual Expenditure	2017/18 Year to Date Total Expenditure as % of adjusted budget	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	333 259	340 573	111 551	33.5%	90 118	27.0%	90 213	26.5%	291 882	85.7%	55 472	72.3%	62.6%
Property rates	6 054	4 999	5 474	90.4%	-	-	0	-	5 474	109.5%	0	116.5%	966.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	260	260	57	22.0%	57	21.9%	57	22.0%	171	65.9%	51	41.4%	13.0%
Service charges - other	-	(2 203)	(5)	-	(250)	-	(49)	2.2%	(304)	13.8%	-	-	(100.0%)
Rental of facilities and equipment	126	42	5 811	4 629.5%	2 223	1 771.0%	3	6.6%	8 037	19 208.0%	12	23.8%	(77.9%)
Interest earned - external investments	5 978	8 000	1 324	22.2%	389	6.5%	729	9.1%	2 442	30.5%	1 420	79.2%	(48.6%)
Interest earned - outstanding debtors	-	1 270	219	-	181	-	150	11.8%	550	43.3%	365	-	(58.9%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	310	382	23	7.4%	33	10.6%	87	22.8%	143	37.4%	2	17.0%	3 519.9%
Licences and permits	4 000	4 012	511	12.8%	745	18.6%	888	22.1%	2 143	53.4%	97	26.4%	814.8%
Agency services	400	400	91	22.8%	526	131.4%	86	21.5%	703	175.6%	-	-	(100.0%)
Transfers recognised - operational	247 723	253 218	97 773	39.5%	86 034	34.7%	87 150	34.4%	270 957	107.0%	53 268	93.3%	63.6%
Other own revenue	68 409	707	274	.4%	180	.3%	1 112	157.2%	1 566	221.3%	258	5.9%	331.3%
Gains on disposal of PPE	-	69 486	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	314 681	317 340	50 941	16.2%	57 206	18.2%	56 134	17.7%	164 281	51.8%	55 148	55.3%	1.8%
Employee related costs	131 883	131 161	31 734	24.1%	29 345	22.3%	30 026	22.9%	91 105	69.5%	27 640	69.8%	8.6%
Remuneration of councillors	19 867	21 727	1 494	7.5%	4 499	22.6%	7 012	32.3%	13 005	59.9%	4 995	73.6%	40.4%
Debt impairment	3 000	3 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	41 815	41 815	-	-	-	-	-	-	-	-	-	-	-
Finance charges	117	-	4	3.3%	-	-	29	-	33	-	32	44.5%	(9.9%)
Bulk purchases	-	440	71	-	58	-	68	15.5%	197	44.8%	-	-	(100.0%)
Other Materials	11 789	10 849	1 074	9.1%	727	6.2%	2 094	19.3%	3 895	35.9%	5 340	73.2%	(60.8%)
Contracted services	1 600	53 787	8 360	522.5%	9 582	598.9%	5 583	10.4%	23 525	43.7%	-	-	(100.0%)
Transfers and grants	5 792	4 736	263	4.5%	1 774	30.6%	403	8.5%	2 440	51.5%	-	-	(100.0%)
Other expenditure	98 818	49 826	7 941	8.0%	11 221	11.4%	10 918	21.9%	30 080	60.4%	17 141	55.8%	(36.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	18 578	23 232	60 611		32 912		34 079		127 601		324		
Transfers recognised - capital	94 813	86 718	24 890	26.3%	18 339	19.3%	-	-	43 229	49.9%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	113 391	109 951	85 501		51 251		34 079		170 830		324		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	113 391	109 951	85 501		51 251		34 079		170 830		324		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	113 391	109 951	85 501		51 251		34 079		170 830		324		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	113 391	109 951	85 501		51 251		34 079		170 830		324		

Part 2: Capital Revenue and Expenditure

R thousands	2017/18 Budget Main appropriation	2017/18 Budget Adjusted Budget	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter 1st Q as % of Main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter 2nd Q as % of Main appropriation	2017/18 Third Quarter Actual Expenditure	2017/18 Third Quarter 3rd Q as % of adjusted budget	2017/18 Year to Date Actual Expenditure	2017/18 Year to Date Total Expenditure as % of adjusted budget	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	113 391	109 951	6 441	5.7%	24 758	21.8%	11 505	10.5%	42 704	38.8%	14 072	47.9%	(18.2%)
National Government	80 472	55 925	4 942	6.1%	24 718	30.7%	11 370	20.3%	41 031	73.4%	11 639	50.2%	(2.3%)
Provincial Government	32 919	30 794	1 499	4.6%	-	-	-	-	1 499	4.9%	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	113 391	86 719	6 441	5.7%	24 718	21.8%	11 370	13.1%	42 529	49.0%	11 639	50.7%	(2.3%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	23 232	-	-	40	-	135	.6%	175	.8%	2 390	14.7%	(94.4%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	43	-	(100.0%)
Capital Expenditure Standard Classification	113 391	109 951	6 441	5.7%	24 758	21.8%	11 505	10.5%	42 704	38.8%	14 072	47.9%	(18.2%)
Governance and Administration	6 672	8 212	1 611	24.1%	350	5.2%	171	2.1%	2 132	26.0%	424	44.4%	(59.7%)
Executive & Council	-	100	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	6 672	8 112	1 124	16.8%	-	-	-	-	1 124	13.9%	-	99.6%	-
Corporate Services	-	-	487	-	350	-	171	-	1 008	-	424	32.5%	(59.7%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	95 118	94 745	3 332	3.5%	24 408	25.7%	11 335	12.0%	39 074	41.2%	13 648	48.3%	(17.0%)
Planning and Development	-	20	-	-	-	-	-	-	-	-	-	-	-
Road Transport	95 118	94 725	3 332	3.5%	24 408	25.7%	11 335	12.0%	39 074	41.2%	13 648	48.3%	(17.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	11 600	6 994	1 499	12.9%	-	-	-	-	1 499	21.4%	-	-	-
Electricity	-	4 119	1 499	-	-	-	-	-	1 499	36.4%	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	11 600	2 875	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	428 072	-	135 247	31.6%	119 331	27.9%	94 564	-	349 142	-	84 311	90.1%	12.2%
Property rates, penalties and collection charges	6 054	-	0	-	364	6.0%	7	-	371	-	2 222	60.6%	(99.7%)
Service charges	260	-	26	10.0%	25	9.5%	32	-	82	-	48	55.2%	(33.7%)
Other revenue	73 244	-	13 625	18.6%	8 109	11.1%	6 963	-	28 697	-	7 203	59.3%	(3.3%)
Government - operating	247 723	-	120 776	48.8%	85 454	34.5%	58 750	-	264 981	-	53 339	93.5%	10.1%
Government - capital	94 813	-	-	-	24 724	26.1%	28 083	-	52 807	-	20 795	107.7%	35.0%
Interest	5 978	-	820	13.7%	655	11.0%	729	-	2 204	-	705	36.2%	3.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(269 866)	(269 779)	(58 872)	21.8%	(70 755)	26.2%	(61 863)	22.9%	(191 491)	71.0%	(61 448)	71.1%	.7%
Suppliers and employees	(263 957)	(267 790)	(57 534)	21.8%	(70 505)	26.7%	(61 785)	23.1%	(189 824)	70.9%	(61 223)	71.0%	.9%
Finance charges	(117)	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(5 792)	(1 989)	(1 339)	23.1%	(250)	4.3%	(78)	3.9%	(1 667)	83.8%	(225)	-	(65.5%)
Net Cash from/(used) Operating Activities	158 206	(269 779)	76 375	48.3%	48 576	30.7%	32 701	(12.1%)	157 652	(58.4%)	22 863	140.0%	43.0%
Cash Flow from Investing Activities													
Receipts	-	-	(23 929)	-	(16 742)	-	12 754	-	(27 917)	-	(16 803)	-	(175.9%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	(18)	-	(10)	-	(10)	-	(38)	-	(9)	-	17.4%
Decrease (increase) in non-current investments	-	-	(23 912)	-	(16 732)	-	12 765	-	(27 879)	-	(16 795)	-	(176.0%)
Payments	(113 391)	-	(1 768)	1.6%	(9 225)	8.1%	(377)	-	(11 370)	-	(4 413)	18.2%	(91.5%)
Capital assets	(113 391)	-	(1 768)	1.6%	(9 225)	8.1%	(377)	-	(11 370)	-	(4 413)	18.2%	(91.5%)
Net Cash from/(used) Investing Activities	(113 391)	-	(25 697)	22.7%	(25 967)	22.9%	12 377	-	(39 287)	-	(21 217)	51.7%	(158.3%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(63)	-	(1 908)	-	(1 830)	-	(3 800)	-	1 118	-	(263.7%)
Repayment of borrowing	-	-	(63)	-	(1 908)	-	(1 830)	-	(3 800)	-	1 118	-	(263.7%)
Net Cash from/(used) Financing Activities	-	-	(63)	-	(1 908)	-	(1 830)	-	(3 800)	-	1 118	-	(263.7%)
Net Increase/(Decrease) in cash held	44 814	(269 779)	50 615	112.9%	20 701	46.2%	43 249	(16.0%)	114 565	(42.5%)	2 764	453.9%	1 464.7%
Cash/cash equivalents at the year begin:	101 947	-	42 860	42.0%	93 475	91.7%	114 176	-	42 860	-	128 527	47.8%	(11.2%)
Cash/cash equivalents at the year end:	146 761	(269 779)	93 475	63.7%	114 176	77.8%	157 425	(58.4%)	157 425	(58.4%)	131 291	136.2%	19.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(275)	(2.5%)	134	1.2%	124	1.1%	11 150	100.2%	11 133	83.7%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	22	4.3%	19	3.7%	20	3.9%	452	88.1%	512	3.9%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 662	100.0%	-	-	-	-	-	-	1 662	12.5%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	1 410	10.6%	153	1.1%	143	1.1%	11 601	87.2%	13 307	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	865	10.9%	14	.2%	14	.2%	7 037	88.7%	7 930	59.6%	-	-	-
Commercial	20	1.5%	43	3.3%	34	2.6%	1 197	92.5%	1 294	9.7%	-	-	-
Households	525	12.9%	96	2.3%	95	2.3%	3 367	82.5%	4 083	30.7%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 410	10.6%	153	1.1%	143	1.1%	11 601	87.2%	13 307	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2	61.5%	-	-	13	331.1%	(11)	(292.6%)	4	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	2	61.5%	-	-	13	331.1%	(11)	(292.6%)	4	100.0%

Contact Details

Municipal Manager	Ms Nomalungelo Nomandela	047 555 0161
Financial Manager	Mr Bongani Benxa	047 555 5000

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MHLONTLO (EC156)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	197 209	201 543	93 947	47.6%	37 145	18.8%	1 594	.8%	132 686	65.8%	45 278	89.9%	(96.5%)
Property rates	9 130	9 446	10 949	119.9%	60	.7%	2	-	11 012	116.6%	-	94.2%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 315	2 287	340	25.9%	278	21.1%	-	-	618	27.0%	320	74.7%	(100.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	41	84	9	21.5%	9	20.8%	-	-	17	20.7%	15	92.8%	(100.0%)
Interest earned - external investments	483	4 547	1 408	291.2%	1 180	244.2%	434	9.5%	3 022	66.5%	966	74.1%	(55.0%)
Interest earned - outstanding debtors	4 064	85	49	1.2%	25	.6%	-	-	74	86.3%	298	92.3%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	3 300	58	19	.6%	14	.4%	-	-	32	55.0%	32	101.6%	(100.0%)
Licences and permits	-	1 493	114	-	93	-	-	-	207	13.9%	515	83.8%	(100.0%)
Agency services	-	1 102	546	-	282	-	-	-	828	75.1%	492	96.6%	(100.0%)
Transfers recognised - operational	163 311	181 101	79 795	48.9%	35 152	21.5%	704	.4%	115 652	63.9%	42 084	95.0%	(98.3%)
Other own revenue	167	1 339	720	430.6%	52	30.9%	454	33.9%	1 225	91.5%	557	25.0%	(18.6%)
Gains on disposal of PPE	15 397	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	165 200	299 403	20 601	12.5%	29 646	17.9%	11 939	4.0%	62 186	20.8%	40 320	55.0%	(70.4%)
Employee related costs	65 339	79 880	6 796	10.4%	10 069	15.4%	7 916	9.9%	24 781	31.0%	19 121	65.8%	(58.6%)
Remuneration of councillors	17 010	24 022	245	1.4%	2 708	15.9%	-	-	2 953	12.3%	4 224	66.5%	(100.0%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	14 336	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	1 346	-	-	-	1 346	-	-	-	-
Contracted services	21 217	4 251	1 748	8.2%	1 978	9.3%	-	-	3 725	87.6%	3 944	83.7%	(100.0%)
Transfers and grants	160	-	-	-	194	121.4%	-	-	194	-	-	-	-
Other expenditure	47 138	191 249	11 813	25.1%	13 350	28.3%	4 023	2.1%	29 187	15.3%	13 031	57.5%	(69.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	32 009	(97 860)	73 346		7 499		(10 344)		70 501		4 958		
Transfers recognised - capital	58 989	44 989	27 115	46.0%	589	1.0%	312	.7%	28 015	62.3%	970	34.5%	(67.8%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	90 998	(52 871)	100 461		8 088		(10 033)		98 516		5 928		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	90 998	(52 871)	100 461		8 088		(10 033)		98 516		5 928		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	90 998	(52 871)	100 461		8 088		(10 033)		98 516		5 928		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	90 998	(52 871)	100 461		8 088		(10 033)		98 516		5 928		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	57 680	57 680	14 721	25.5%	12 738	22.1%	416	.7%	27 875	48.3%	14 499	74.1%	(97.1%)
National Government	57 680	57 680	14 693	25.5%	12 738	22.1%	416	.7%	27 848	48.3%	14 499	74.1%	(97.1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	28	-	-	-	-	-	28	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	57 680	57 680	14 721	25.5%	12 738	22.1%	416	.7%	27 875	48.3%	14 499	74.1%	(97.1%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	57 680	57 680	14 721	25.5%	12 738	22.1%	416	.7%	27 875	48.3%	14 499	74.1%	(97.1%)
Governance and Administration	1 141	1 141	36	3.1%	-	-	59	5.1%	94	8.3%	2 238	71.8%	(97.4%)
Executive & Council	-	-	28	-	-	-	-	-	28	-	1 841	122.3%	(100.0%)
Budget & Treasury Office	1 141	1 141	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	8	-	-	-	59	-	67	-	397	31.9%	(85.2%)
Community and Public Safety	39	39	-	-	-	-	-	-	-	-	90	133.2%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	39	39	-	-	-	-	-	-	-	-	90	133.2%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	56 500	56 500	14 685	26.0%	12 738	22.5%	202	.4%	27 626	48.9%	12 171	75.0%	(98.3%)
Planning and Development	-	-	13 864	-	444	-	-	-	14 308	-	-	72.2%	
Road Transport	56 500	56 500	821	1.5%	12 295	21.8%	202	.4%	13 318	23.6%	12 171	75.3%	(98.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	155	-	155	-	-	-	(100.0%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	155	-	155	-	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	242 856	845 459	107 341	44.2%	80 103	33.0%	7 788	.9%	195 233	23.1%	73 223	97.7%	(89.4%)
Property rates, penalties and collection charges	7 000	9 110	-	-	6 706	95.8%	601	6.6%	7 307	80.2%	290	16.5%	107.6%
Service charges	500	1 315	82	16.5%	102	20.4%	57	4.3%	241	18.4%	87	29.9%	(34.6%)
Other revenue	8 992	13 037	17 829	198.3%	3 394	37.7%	3 977	30.5%	25 200	193.3%	3 628	93.7%	9.6%
Government - operating	163 311	818 254	88 118	54.0%	66 780	40.9%	374	-	155 272	19.0%	38 916	96.4%	(99.0%)
Government - capital	58 989	-	-	-	2 000	3.4%	2 000	-	4 000	-	29 400	136.0%	(93.2%)
Interest	4 064	3 742	1 312	32.3%	1 121	27.6%	779	20.8%	3 212	85.8%	902	68.3%	(13.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(176 920)	87 483	(32 166)	18.2%	(54 481)	30.8%	(26 111)	(29.8%)	(112 759)	(128.9%)	(46 683)	71.7%	(44.1%)
Suppliers and employees	(176 920)	87 483	(32 166)	18.2%	(54 481)	30.8%	(26 111)	(29.8%)	(112 759)	(128.9%)	(46 683)	71.7%	(44.1%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	65 936	932 942	75 175	114.0%	25 622	38.9%	(18 323)	(2.0%)	82 474	8.8%	26 540	183.7%	(169.0%)
Cash Flow from Investing Activities													
Receipts	-	-	(53 517)	-	(16 358)	-	21 988	-	(47 888)	-	(18 918)	-	(216.2%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(53 517)	-	(16 358)	-	21 988	-	(47 888)	-	(18 918)	-	(216.2%)
Payments	(51 841)	(1 256)	(13 982)	27.0%	(12 510)	24.1%	(2 837)	225.8%	(29 328)	2 334.4%	(13 163)	69.2%	(78.4%)
Capital assets	(51 841)	(1 256)	(13 982)	27.0%	(12 510)	24.1%	(2 837)	225.8%	(29 328)	2 334.4%	(13 163)	69.2%	(78.4%)
Net Cash from/(used) Investing Activities	(51 841)	(1 256)	(67 498)	130.2%	(28 868)	55.7%	19 150	(1 524.3%)	(77 216)	6 146.1%	(32 080)	203.3%	(159.7%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	14 095	931 686	7 677	54.5%	(3 246)	(23.0%)	827	.1%	5 258	.6%	(5 540)	(103.8%)	(114.9%)
Cash/cash equivalents at the year begin:	1 000	-	29	2.9%	7 706	770.6%	4 459	-	29	-	5 044	100.0%	(11.6%)
Cash/cash equivalents at the year end:	15 095	931 686	7 706	51.0%	4 459	29.5%	5 287	.6%	5 287	.6%	(497)	(7.0%)	(1 164.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - I Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group													
Orgars of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Sibongile Goodman Sotshongaye	047 553 7025
Financial Manager	Mrs N BOTI	047 553 7007

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: KING SABATA DALINDYEBO (EC157)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	1 063 181	1 061 913	505 251	47.5%	208 253	19.6%	178 144	16.8%	891 648	84.0%	157 818	85.9%	12.9%
Property rates	242 248	232 248	212 515	87.7%	(1 441)	(.6%)	(3 106)	(1.3%)	207 968	89.5%	(3 318)	95.8%	(6.4%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	388 764	391 743	107 089	27.5%	84 903	21.8%	76 134	19.4%	268 125	68.4%	67 973	75.2%	12.0%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	43 048	47 048	43 479	101.0%	10 452	24.3%	6 690	14.2%	60 621	128.8%	850	94.1%	686.7%
Service charges - other	7 420	-	5 609	75.6%	(484)	(6.5%)	74	-	5 199	-	50	56.1%	48.9%
Rental of facilities and equipment	19 319	19 321	2 833	14.7%	3 233	16.7%	5 197	26.9%	11 263	58.3%	4 057	62.4%	28.1%
Interest earned - external investments	3 526	3 526	502	14.2%	392	11.1%	381	10.8%	1 274	36.1%	379	40.0%	.5%
Interest earned - outstanding debtors	37 807	30 602	9 409	24.9%	6 542	17.3%	14 163	46.3%	30 113	98.4%	10 194	85.3%	38.9%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	2 691	3 233	187	7.0%	546	20.3%	311	9.6%	1 044	32.3%	400	51.1%	(22.3%)
Licences and permits	17 168	2 084	8 194	47.7%	1 131	6.6%	2 508	120.4%	11 833	567.8%	3 668	71.4%	(31.6%)
Agency services	-	15 159	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	293 208	296 639	114 078	38.9%	91 119	31.1%	74 886	25.2%	280 082	94.4%	72 388	94.8%	3.4%
Other own revenue	6 561	18 888	1 318	20.1%	11 861	180.8%	906	4.8%	14 085	74.6%	1 176	54.8%	(22.9%)
Gains on disposal of PPE	1 422	1 422	39	2.8%	-	-	-	-	39	2.8%	-	-	-
Operating Expenditure	1 189 494	1 187 969	238 394	20.0%	196 107	16.5%	202 488	17.0%	636 989	53.6%	201 729	57.9%	.4%
Employee related costs	422 759	418 178	94 434	22.3%	86 011	20.3%	89 583	21.4%	270 027	64.6%	89 377	71.1%	.2%
Remuneration of councillors	26 732	26 608	6 193	23.2%	4 207	15.7%	8 005	30.1%	18 405	69.2%	6 353	70.4%	26.0%
Debt impairment	28 053	28 053	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	165 723	165 723	-	-	-	-	-	-	-	-	-	13.0%	-
Finance charges	28 461	28 461	-	-	1 350	4.7%	593	2.1%	1 943	6.8%	-	9.9%	(100.0%)
Bulk purchases	285 635	285 635	83 878	29.4%	56 161	19.7%	49 705	17.4%	189 745	66.4%	49 945	74.3%	(.5%)
Other Materials	-	15 976	-	-	-	-	-	-	-	-	-	-	-
Contracted services	7 982	63 993	2 467	30.9%	2 789	34.9%	2 232	3.5%	7 488	11.7%	2 032	53.8%	9.9%
Transfers and grants	24 000	118	4 083	17.0%	7 680	32.0%	8 658	7 335.8%	20 421	17 303.1%	8 605	100.4%	.6%
Other expenditure	200 149	155 224	47 339	23.7%	37 910	18.9%	43 713	28.2%	128 961	83.1%	45 417	69.2%	(3.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(126 313)	(126 056)	266 857		12 146		(24 344)		254 659		(43 912)		
Transfers recognised - capital	134 978	381 618	17 241	12.8%	67 054	49.7%	48 354	12.7%	132 649	34.8%	30 874	54.6%	56.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	8 665	255 562	284 098		79 200		24 010		387 308		(13 037)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	8 665	255 562	284 098		79 200		24 010		387 308		(13 037)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	8 665	255 562	284 098		79 200		24 010		387 308		(13 037)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	8 665	255 562	284 098		79 200		24 010		387 308		(13 037)		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	235 716	255 510	40 653	17.2%	46 580	19.8%	119 190	46.6%	206 423	80.8%	24 666	48.9%	383.2%
National Government	98 418	100 569	15 316	15.6%	27 002	27.4%	60 918	60.6%	103 236	102.7%	8 666	57.3%	603.0%
Provincial Government	128 634	146 071	23 255	18.1%	18 822	14.6%	57 692	39.5%	99 769	68.3%	15 978	45.1%	261.1%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	227 052	246 640	38 571	17.0%	45 825	20.2%	118 609	48.1%	203 005	82.3%	24 643	50.4%	381.3%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 665	8 870	2 082	24.0%	755	8.7%	581	6.6%	3 419	38.5%	22	24.6%	2 500.7%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	235 716	255 510	40 653	17.2%	46 580	19.8%	119 190	46.6%	206 423	80.8%	24 666	48.9%	383.2%
Governance and Administration	7 293	7 637	1 438	19.7%	647	8.9%	539	7.1%	2 625	34.4%	(1 203)	17.2%	(144.8%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	7 293	7 637	1 438	19.7%	647	8.9%	539	7.1%	2 625	34.4%	(1 203)	17.2%	(144.8%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	78 582	95 752	19 216	24.5%	15 126	19.2%	45 774	47.8%	80 116	83.7%	5 048	44.8%	806.7%
Community & Social Services	110	140	138	125.2%	1	.7%	-	-	139	99.0%	120	166.0%	(100.0%)
Sport And Recreation	250	180	-	-	-	-	-	-	-	-	23	6.6%	(100.0%)
Public Safety	319	92	-	-	7	2.1%	16	17.8%	23	25.0%	(11)	-	(251.9%)
Housing	77 902	95 340	19 077	24.5%	15 119	19.4%	45 757	48.0%	79 953	83.9%	4 917	47.7%	830.7%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	91 416	93 578	12 131	13.3%	19 859	21.7%	52 320	55.9%	84 311	90.1%	7 024	65.4%	644.8%
Planning and Development	7 719	2 295	-	-	-	-	-	-	-	-	-	-	-
Road Transport	83 697	91 283	12 131	14.5%	19 859	23.7%	52 320	57.3%	84 311	92.4%	7 024	65.4%	644.8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	58 425	58 543	7 868	13.5%	10 948	18.7%	20 557	35.1%	39 372	67.3%	13 797	36.3%	49.0%
Electricity	58 225	58 125	7 422	12.7%	10 788	18.5%	20 557	35.4%	38 766	66.7%	13 732	36.7%	49.7%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	180	-	-	-	-	-	-	-	-	-	65	-	(100.0%)
Waste Management	20	418	446	2 267.9%	160	813.0%	-	-	606	145.1%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	1 311 313	1 329 033	475 621	36.3%	495 319	37.8%	341 238	25.7%	1 312 178	98.7%	232 204	116.7%	47.0%
Property rates, penalties and collection charges	241 657	231 657	67 766	28.0%	(1 441)	(.6%)	(59)	-	66 266	28.6%	(3 318)	80.5%	(98.2%)
Service charges	453 892	459 192	75 114	16.5%	95 354	21.0%	74 053	16.1%	244 521	53.3%	68 443	52.5%	8.2%
Other revenue	45 617	45 617	189 776	416.0%	236 299	518.0%	148 201	324.9%	574 276	1 258.9%	59 693	-	148.3%
Government - operating	293 208	296 039	115 431	39.4%	91 119	31.1%	72 134	24.4%	278 684	94.1%	72 855	118.8%	(1.0%)
Government - capital	235 716	255 305	17 623	7.5%	67 054	28.4%	39 434	15.4%	124 112	48.6%	30 894	181.4%	27.6%
Interest	41 222	41 222	9 910	24.0%	6 933	16.8%	7 475	18.1%	24 318	59.0%	3 637	293.2%	105.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(963 436)	(965 611)	(467 247)	48.5%	(476 357)	49.4%	(378 315)	39.2%	(1 321 920)	136.9%	(279 905)	182.8%	35.2%
Suppliers and employees	(910 975)	(889 268)	(463 164)	50.8%	(467 310)	51.3%	(370 296)	41.6%	(1 300 770)	146.3%	(271 717)	183.3%	36.3%
Finance charges	(28 461)	(28 461)	-	-	(1 350)	4.7%	(926)	3.3%	(2 275)	8.0%	-	10.1%	(100.0%)
Transfers and grants	(24 000)	(47 882)	(4 083)	17.0%	(7 697)	32.1%	(7 094)	14.8%	(18 874)	39.4%	(8 189)	-	(13.4%)
Net Cash from/(used) Operating Activities	347 877	363 422	8 374	2.4%	18 962	5.5%	(37 078)	(10.2%)	(9 742)	(2.7%)	(47 701)	(433.4%)	(22.3%)
Cash Flow from Investing Activities													
Receipts	-	-	39	-	-	-	-	-	39	-	52 663	-	(100.0%)
Proceeds on disposal of PPE	-	-	39	-	-	-	-	-	39	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	24 643	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	28 019	-	(100.0%)
Payments	(235 716)	(255 510)	(2 082)	.9%	(590)	.3%	(581)	.2%	(3 253)	1.3%	(5 187)	7.0%	(88.8%)
Capital assets	(235 716)	(255 510)	(2 082)	.9%	(590)	.3%	(581)	.2%	(3 253)	1.3%	(5 187)	7.0%	(88.8%)
Net Cash from/(used) Investing Activities	(235 716)	(255 510)	(2 043)	.9%	(590)	.3%	(581)	.2%	(3 214)	1.3%	47 476	(228.0%)	(101.2%)
Cash Flow from Financing Activities													
Receipts	15 000	15 000	-	-	-	-	-	-	-	-	229	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	15 000	15 000	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	229	-	(100.0%)
Payments	-	-	-	-	(5 837)	-	(7 323)	-	(13 160)	-	-	29.8%	(100.0%)
Repayment of borrowing	-	-	-	-	(5 837)	-	(7 323)	-	(13 160)	-	-	29.8%	(100.0%)
Net Cash from/(used) Financing Activities	15 000	15 000	-	-	(5 837)	(38.9%)	(7 323)	(48.8%)	(13 160)	(87.7%)	229	18.5%	(3 293.1%)
Net Increase/(Decrease) in cash held	127 161	122 911	6 331	5.0%	12 535	9.9%	(44 982)	(36.6%)	(26 115)	(21.2%)	4	(12.5%)	(1 135 150.6%)
Cash/cash equivalents at the year begin:	12 502	12 502	5 215	41.7%	11 546	92.4%	24 081	192.6%	5 215	41.7%	17 273	4.8%	39.4%
Cash/cash equivalents at the year end:	139 662	135 413	11 546	8.3%	24 081	17.2%	(20 901)	(15.4%)	(20 901)	(15.4%)	17 277	42.9%	(221.0%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	17 606	53.6%	4 297	13.1%	1 717	5.2%	9 225	28.1%	32 844	6.0%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(5 334)	(2.1%)	3 464	1.3%	3 010	1.2%	257 793	99.6%	258 932	47.2%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 579	4.0%	5 144	3.7%	1 769	1.3%	128 016	91.1%	140 508	25.6%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 563	1.3%	1 017	.9%	927	.8%	115 187	97.0%	118 694	21.6%	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(7 965)	371.6%	243	(11.3%)	229	(10.7%)	5 350	(249.6%)	(2 143)	(.4%)	-	-	-
Total By Income Source	11 448	2.1%	14 165	2.6%	7 651	1.4%	515 571	93.9%	548 835	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	5 151	8.3%	2 794	4.5%	1 234	2.0%	53 208	85.3%	62 387	11.4%	-	-	-
Commercial	12 085	8.9%	6 368	4.7%	1 850	1.4%	114 906	85.0%	135 210	24.6%	-	-	-
Households	(6 247)	(1.9%)	4 746	1.4%	4 377	1.3%	327 908	99.1%	330 784	60.3%	-	-	-
Other	459	2.2%	257	1.3%	190	.9%	19 548	95.6%	20 454	3.7%	-	-	-
Total By Customer Group	11 448	2.1%	14 165	2.6%	7 651	1.4%	515 571	93.9%	548 835	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(21 378)	(33.4%)	17 798	27.8%	25 180	39.3%	42 485	66.3%	64 084	95.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	134	4.7%	-	-	399	14.0%	2 308	81.2%	2 842	4.2%
Total	(21 244)	(31.7%)	17 798	26.6%	25 579	38.2%	44 793	66.9%	66 926	100.0%

Contact Details

Municipal Manager	Mr Luvuyo Maka	047 501 4238
Financial Manager	Mr Eric Fudumele Jiholo	047 501 4374

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: O .R. TAMBO (DC15)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	1 386 725	1 386 725	384 808	27.7%	319 326	23.0%	260 383	18.8%	964 518	69.6%	319 016	85.4%	(18.4%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	268 583	268 583	40 447	15.1%	53 393	19.9%	53 075	19.8%	146 916	54.7%	-	-	(100.0%)
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	64 129	-	(100.0%)
Rental of facilities and equipment	55	55	15	26.8%	-	-	-	-	15	26.8%	8	-	(100.0%)
Interest earned - external investments	27 000	27 000	6 409	23.7%	11 981	44.4%	14 670	54.3%	33 060	122.4%	8 843	99.4%	65.9%
Interest earned - outstanding debtors	5 000	5 000	5 858	117.2%	8 993	179.9%	9 112	182.2%	23 963	479.3%	11 805	197.2%	(22.8%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	735 126	735 126	306 695	41.7%	244 820	33.3%	183 511	25.0%	735 026	100.0%	168 290	100.0%	9.0%
Other own revenue	350 961	350 961	25 385	7.2%	139	-	15	-	25 538	7.3%	65 941	18.5%	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 383 009	1 383 009	190 990	13.8%	276 896	20.0%	254 517	18.4%	722 403	52.2%	216 378	52.8%	17.6%
Employee related costs	446 254	446 254	115 076	25.8%	112 578	25.2%	118 100	26.5%	345 754	77.5%	89 226	67.8%	32.4%
Remuneration of councillors	17 589	17 589	4 341	24.7%	4 582	26.1%	4 430	25.2%	13 354	75.9%	4 489	65.2%	(1.3%)
Debt impairment	83 338	83 338	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	168 008	168 008	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	73 550	73 550	3 382	4.6%	10 053	13.7%	15 592	21.2%	29 027	39.5%	15 349	-	1.6%
Other Materials	87 897	87 897	2 339	2.7%	9 850	11.2%	4 248	4.8%	16 437	18.7%	9 366	-	(54.6%)
Contracted services	20 750	20 750	3 798	18.3%	4 593	22.1%	4 679	22.6%	13 070	63.0%	3 662	-	27.8%
Transfers and grants	14 344	14 344	1 175	8.2%	16 588	115.6%	10 812	75.4%	28 575	199.2%	14 400	-	(24.9%)
Other expenditure	471 279	471 279	60 878	12.9%	118 653	25.2%	96 655	20.5%	276 186	58.6%	79 886	30.6%	21.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	3 716	3 716	193 818		42 430		5 866		242 114		102 638		
Transfers recognised - capital	1 099 649	1 099 649	736 409	67.0%	171 559	15.6%	191 681	17.4%	1 099 649	100.0%	239 712	-	(20.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 103 365	1 103 365	930 227		213 989		197 547		1 341 763		342 350		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1 103 365	1 103 365	930 227		213 989		197 547		1 341 763		342 350		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 103 365	1 103 365	930 227		213 989		197 547		1 341 763		342 350		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 103 365	1 103 365	930 227		213 989		197 547		1 341 763		342 350		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	1 263 233	1 263 233	327 129	25.9%	182 933	14.5%	161 642	12.8%	671 704	53.2%	207 570	62.1%	(22.1%)
National Government	1 099 649	1 099 649	315 906	28.7%	158 334	14.4%	130 497	11.9%	604 737	55.0%	194 871	66.0%	(33.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	1 099 649	1 099 649	315 906	28.7%	158 334	14.4%	130 497	11.9%	604 737	55.0%	194 871	66.0%	(33.0%)
Borrowing	-	-	547	-	-	-	-	-	547	-	-	-	-
Internally generated funds	163 584	163 584	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	10 676	-	24 600	-	31 145	-	66 420	-	12 699	-	145.3%
Capital Expenditure Standard Classification	1 263 233	1 263 233	327 129	25.9%	182 933	14.5%	161 642	12.8%	671 704	53.2%	207 570	62.1%	(22.1%)
Governance and Administration	39 095	39 095	7 645	19.6%	11 705	29.9%	12 139	31.1%	31 489	80.5%	1 432	12.7%	747.8%
Executive & Council	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	35 195	35 195	7 400	21.0%	11 655	33.1%	12 125	34.4%	31 180	88.6%	1 432	16.4%	746.8%
Corporate Services	1 900	1 900	245	12.9%	50	2.6%	15	.8%	310	16.3%	-	-	(100.0%)
Community and Public Safety	16 870	16 870	19	.1%	4 281	25.4%	911	5.4%	5 211	30.9%	3 157	39.1%	(71.1%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	11 800	11 800	-	-	4 281	36.3%	911	7.7%	5 192	44.0%	3 157	42.1%	(71.1%)
Housing	4 070	4 070	19	.5%	-	-	-	-	19	.5%	-	-	-
Health	1 000	1 000	-	-	-	-	-	-	-	-	-	4.5%	-
Economic and Environmental Services	20 699	20 699	-	-	993	4.8%	1 380	6.7%	2 373	11.5%	1 091	67.6%	26.4%
Planning and Development	16 035	16 035	-	-	-	-	-	-	-	-	1 091	61.1%	(100.0%)
Road Transport	4 664	4 664	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	993	-	1 380	-	2 373	-	-	-	(100.0%)
Trading Services	1 186 569	1 186 569	319 464	26.9%	165 954	14.0%	147 211	12.4%	632 630	53.3%	201 889	64.8%	(27.1%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	1 186 569	1 186 569	319 464	26.9%	165 954	14.0%	147 211	12.4%	632 630	53.3%	201 889	64.8%	(27.1%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget Main appropriation	2017/18 Budget Adjusted Budget	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter 1st Q as % of Main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter 2nd Q as % of Main appropriation	2017/18 Third Quarter Actual Expenditure	2017/18 Third Quarter 3rd Q as % of adjusted budget	2017/18 Year to Date Actual Expenditure	2017/18 Year to Date Total Expenditure as % of adjusted budget	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	2 403 037	2 403 037	1 116 567	46.5%	508 174	21.1%	441 498	18.4%	2 066 239	86.0%	535 013	86.5%	(17.5%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	185 246	185 246	35 797	19.3%	70 682	38.2%	45 568	24.6%	152 048	82.1%	40 414	60.5%	12.8%
Other revenue	351 016	351 016	25 400	7.2%	139	-	15	-	25 553	7.3%	65 949	39.2%	(100.0%)
Government - operating	735 126	735 126	306 695	41.7%	244 820	33.3%	183 511	25.0%	735 026	100.0%	168 290	100.0%	9.0%
Government - capital	1 099 649	1 099 649	736 409	67.0%	171 559	15.6%	191 681	17.4%	1 099 649	100.0%	239 712	90.7%	(20.0%)
Interest	32 000	32 000	12 266	38.3%	20 974	65.5%	20 723	64.8%	53 964	168.6%	20 647	135.0%	.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 131 663)	(1 131 663)	(190 990)	16.9%	(276 896)	24.5%	(254 517)	22.5%	(722 403)	63.8%	(216 378)	62.7%	17.6%
Suppliers and employees	(1 117 319)	(1 117 319)	(189 815)	17.0%	(215 500)	19.3%	(243 705)	21.8%	(649 019)	58.1%	(201 978)	61.9%	20.7%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(14 344)	(14 344)	(1 175)	8.2%	(61 397)	428.0%	(10 812)	75.4%	(73 384)	511.6%	(14 400)	75.6%	(24.9%)
Net Cash from/(used) Operating Activities	1 271 373	1 271 373	925 577	72.8%	231 278	18.2%	186 981	14.7%	1 343 835	105.7%	318 635	106.0%	(41.3%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 263 233)	(1 263 233)	(327 129)	25.9%	(182 933)	14.5%	(161 642)	12.8%	(671 704)	53.2%	(207 570)	62.1%	(22.1%)
Capital assets	(1 263 233)	(1 263 233)	(327 129)	25.9%	(182 933)	14.5%	(161 642)	12.8%	(671 704)	53.2%	(207 570)	62.1%	(22.1%)
Net Cash from/(used) Investing Activities	(1 263 233)	(1 263 233)	(327 129)	25.9%	(182 933)	14.5%	(161 642)	12.8%	(671 704)	53.2%	(207 570)	70.5%	(22.1%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	8 141	8 141	598 448	7 351.2%	48 345	593.9%	25 339	311.3%	672 132	8 256.3%	111 065	370.1%	(77.2%)
Cash/cash equivalents at the year begin:	513 455	513 455	253 762	49.4%	852 210	166.0%	900 555	175.4%	253 762	49.4%	758 883	91.2%	18.7%
Cash/cash equivalents at the year end:	521 596	521 596	852 210	163.4%	900 555	172.7%	925 894	177.5%	925 894	177.5%	869 948	169.4%	6.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	46 743	6.8%	14 923	2.2%	16 682	2.4%	609 689	88.6%	688 037	100.0%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	46 743	6.8%	14 923	2.2%	16 682	2.4%	609 689	88.6%	688 037	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	9 979	27.0%	2 220	6.0%	2 155	5.8%	22 648	61.2%	37 003	5.4%	-	-	-
Commercial	11 243	13.4%	2 706	3.2%	3 415	4.1%	66 252	79.2%	83 617	12.2%	-	-	-
Households	22 856	4.2%	9 197	1.7%	9 976	1.8%	507 984	92.4%	550 014	79.9%	-	-	-
Other	2 665	15.3%	800	4.6%	1 136	6.5%	12 804	73.6%	17 404	2.5%	-	-	-
Total By Customer Group	46 743	6.8%	14 923	2.2%	16 682	2.4%	609 689	88.6%	688 037	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	52 400	100.0%	52 400	92.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 049	88.6%	51	1.1%	-	-	468	10.2%	4 568	8.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	4 049	7.1%	51	.1%	-	-	52 868	92.8%	56 968	100.0%

Contact Details

Municipal Manager	Mr Owen Ngubende Hlazo	047 501 6407
Financial Manager	Mr Moabi E. Moleko	047 501 6446

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MATATIELE (EC441)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	321 106	323 364	114 585	35.7%	76 133	23.7%	86 136	26.6%	276 855	85.6%	78 369	90.1%	9.9%
Property rates	52 204	52 204	23 920	45.8%	4 714	9.0%	4 965	9.5%	33 598	64.4%	5 465	83.2%	(9.1%)
Property rates - penalties and collection charges	-	-	-		-		-		-		-		-
Service charges - electricity revenue	47 417	47 970	6 304	13.3%	3 188	6.7%	25 202	52.5%	34 694	72.3%	12 276	71.6%	105.3%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	8 482	8 482	2 368	27.9%	2 308	27.2%	2 369	27.9%	7 045	83.1%	-	-	(100.0%)
Service charges - other	-	-	7	-	(42)	-	(0)	-	(35)	-	2 177	-	(100.0%)
Rental of facilities and equipment	774	975	360	46.5%	169	21.8%	63	6.5%	592	60.7%	149	59.6%	(57.3%)
Interest earned - external investments	5 600	5 600	1 824	32.6%	2 077	37.1%	2 393	42.7%	6 294	112.4%	2 916	114.1%	(17.9%)
Interest earned - outstanding debtors	6 928	6 753	-	-	-	-	1 792	26.5%	1 792	26.5%	1 341	75.5%	33.6%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 500	1 578	132	8.8%	130	8.7%	117	7.4%	379	24.0%	299	70.1%	(61.0%)
Licences and permits	2 800	2 811	831	29.7%	895	32.0%	(110)	(3.9%)	1 616	57.5%	935	70.2%	(111.8%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	193 512	194 800	78 448	40.5%	62 133	32.1%	48 638	25.0%	189 219	97.1%	52 104	97.1%	(6.7%)
Other own revenue	1 889	2 190	392	20.7%	562	29.7%	708	32.3%	1 661	75.9%	708	85.3%	(.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	1 605.7%	-
Operating Expenditure	321 076	322 702	63 718	19.8%	59 213	18.4%	23 087	7.2%	146 019	45.2%	61 881	64.4%	(62.7%)
Employee related costs	105 526	99 646	21 148	20.0%	21 184	20.1%	7 567	7.6%	49 898	50.1%	20 920	73.8%	(63.8%)
Remuneration of councillors	17 504	17 504	3 159	18.0%	3 239	18.5%	1 591	9.1%	7 989	45.6%	4 593	68.1%	(65.4%)
Debt impairment	5 000	5 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	14 222	14 222	17	.1%	(17)	(.1%)	-	-	-	-	27	.2%	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	43 010	43 010	13 347	31.0%	5 168	12.0%	4 860	11.3%	23 375	54.3%	5 126	65.7%	(5.2%)
Other Materials	7 971	6 761	1 265	15.9%	3 360	42.2%	773	11.4%	5 398	79.8%	3 370	36.3%	(77.1%)
Contracted services	75 628	83 879	11 397	15.1%	15 876	21.0%	4 869	5.8%	32 142	38.3%	5 786	63.9%	(15.8%)
Transfers and grants	820	263	7 302	890.5%	1 939	236.5%	618	234.9%	9 859	3 748.7%	6 376	75.9%	(90.3%)
Other expenditure	51 394	52 417	6 085	11.8%	8 463	16.5%	2 810	5.4%	17 358	33.1%	15 682	77.1%	(82.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	31	661	50 867		16 919		63 050		130 836		16 488		
Transfers recognised - capital	170 708	175 566	-	-	3 076	1.8%	76 241	43.4%	79 318	45.2%	44 866	57.9%	69.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	170 739	176 227	50 867		19 996		139 291		210 153		61 354		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	170 739	176 227	50 867		19 996		139 291		210 153		61 354		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	170 739	176 227	50 867		19 996		139 291		210 153		61 354		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	170 739	176 227	50 867		19 996		139 291		210 153		61 354		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	170 708	176 226	24 802	14.5%	24 951	14.6%	39 733	22.5%	89 487	50.8%	34 830	49.6%	14.1%
National Government	127 664	127 584	22 860	17.9%	22 143	17.3%	12 703	10.0%	57 706	45.2%	34 123	44.6%	(62.8%)
Provincial Government	9 380	660	-	-	-	-	-	-	-	-	-	-	-
District Municipality	100	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	137 144	128 244	22 860	16.7%	22 143	16.1%	12 703	9.9%	57 706	45.0%	34 123	44.5%	(62.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	33 565	38 602	1 943	5.8%	2 808	8.4%	27 031	70.0%	31 781	82.3%	707	71.1%	3 720.9%
Public contributions and donations	-	9 380	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	170 708	176 226	24 802	14.5%	24 951	14.6%	39 733	22.5%	89 487	50.8%	34 830	49.6%	14.1%
Governance and Administration	33 050	3 850	1 192	3.6%	104	.3%	(15)	(.4%)	1 281	33.3%	1 255	67.2%	(101.2%)
Executive & Council	-	50	-	-	47	-	(16)	(32.2%)	30	60.9%	1 106	99.2%	(101.5%)
Budget & Treasury Office	32 950	3 700	1 192	3.6%	58	.2%	1	-	1 251	33.8%	(29)	74.2%	(102.8%)
Corporate Services	100	100	-	-	-	-	-	-	-	-	179	29.3%	(100.0%)
Community and Public Safety	465	1 225	-	-	-	-	-	-	-	-	(1 671)	154.0%	(100.0%)
Community & Social Services	-	660	-	-	-	-	-	-	-	-	(1 671)	133.7%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	465	565	-	-	-	-	-	-	-	-	-	17.1%	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	47 784	73 431	8 640	18.1%	7 245	15.2%	11 523	15.7%	27 408	37.3%	12 710	28.8%	(9.3%)
Planning and Development	120	120	-	-	76	62.9%	-	-	76	62.9%	128	67.7%	(100.0%)
Road Transport	47 664	73 311	8 640	18.1%	7 169	15.0%	11 523	15.7%	27 333	37.3%	12 582	26.5%	(8.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	89 410	97 720	14 970	16.7%	17 602	19.7%	28 225	28.9%	60 798	62.2%	22 537	60.6%	25.2%
Electricity	89 380	95 690	14 970	16.7%	17 602	19.7%	28 206	29.5%	60 778	63.5%	22 537	60.6%	25.2%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	30	2 030	-	-	-	-	19	1.0%	19	1.0%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	458 330	465 760	259 389	56.6%	166 580	36.3%	21 961	4.7%	447 930	96.2%	2 758	69.2%	696.3%
Property rates, penalties and collection charges	52 204	52 204	23 920	45.8%	(23 920)	(45.8%)	33 618	64.4%	33 618	64.4%	5 460	120.3%	515.8%
Service charges	55 899	56 453	2 368	4.2%	9 991	17.9%	25 952	46.0%	38 311	67.9%	14 461	-	79.5%
Other revenue	6 962	12 651	153 381	2 203.0%	27 388	393.4%	(168 423)	(1 331.3%)	12 346	97.6%	2 020	(170.3%)	(8 437.6%)
Government - operating	193 592	195 135	78 084	40.3%	109 971	56.8%	2 985	1.5%	191 040	97.9%	81 686	142.2%	(96.3%)
Government - capital	137 144	136 964	(188)	(.1%)	41 074	29.9%	123 644	90.3%	164 530	120.1%	328	12.5%	37 563.7%
Interest	12 528	12 353	1 824	14.6%	2 077	16.6%	4 184	33.9%	8 085	65.4%	(101 197)	-	(104.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(268 158)	(231 722)	(42 406)	15.8%	(19 462)	7.3%	(49 455)	21.3%	(111 323)	48.0%	(169 064)	93.2%	(70.7%)
Suppliers and employees	(267 338)	(231 459)	(44 137)	16.5%	(18 864)	7.1%	(44 993)	19.4%	(107 994)	46.7%	(156 262)	107.3%	(71.2%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(820)	(263)	1 731	(211.1%)	(598)	72.9%	(4 463)	1 696.9%	(3 329)	1 265.9%	(12 802)	25.4%	(65.1%)
Net Cash from/(used) Operating Activities	190 172	234 038	216 983	114.1%	147 118	77.4%	(27 494)	(11.7%)	336 607	143.8%	(166 306)	(82.9%)	(83.5%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	(1 881)	-	-	-	(1 881)	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	(1 881)	-	-	-	(1 881)	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(170 708)	(176 226)	-	-	-	-	(36 685)	20.8%	(36 685)	20.8%	92 010	(49.6%)	(139.9%)
Capital assets	(170 708)	(176 226)	-	-	-	-	(36 685)	20.8%	(36 685)	20.8%	92 010	(49.6%)	(139.9%)
Net Cash from/(used) Investing Activities	(170 708)	(176 226)	-	-	(1 881)	1.1%	(36 685)	20.8%	(38 567)	21.9%	92 010	(49.6%)	(139.9%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	2	-	2	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	2	-	2	-	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	2	-	2	-	-	-	(100.0%)
Net Increase/(Decrease) in cash held	19 463	57 812	216 983	1 114.8%	145 237	746.2%	(64 178)	(111.0%)	298 042	515.5%	(74 296)	(35.7%)	(13.6%)
Cash/cash equivalents at the year begin:	31 768	31 768	31 768	100.0%	248 751	783.0%	393 988	1 240.2%	31 768	100.0%	161 915	(380.9%)	143.3%
Cash/cash equivalents at the year end:	51 231	89 580	248 751	485.5%	393 988	769.0%	329 810	368.2%	329 810	368.2%	87 619	(71.5%)	276.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 143	47.2%	424	6.4%	935	14.0%	2 159	32.4%	6 660	6.1%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 248	2.4%	530	1.0%	305	.6%	50 548	96.0%	52 631	48.0%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	687	5.7%	393	3.3%	242	2.0%	10 638	89.0%	11 959	10.9%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	34	45.9%	23	31.4%	2	2.7%	15	20.1%	75	.1%	-	-	-
Interest on Arrear Debtor Accounts	971	4.1%	823	3.5%	805	3.4%	20 956	89.0%	23 554	21.5%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	557	3.8%	143	1.0%	108	.7%	13 872	94.5%	14 680	13.4%	-	-	-
Total By Income Source	6 640	6.1%	2 336	2.1%	2 396	2.2%	98 188	89.6%	109 560	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	134	.3%	88	.2%	14 810	28.0%	37 865	71.6%	52 897	48.3%	-	-	-
Commercial	3 323	53.0%	506	8.1%	1 132	18.1%	1 305	20.8%	6 266	5.7%	-	-	-
Households	1 242	3.4%	798	2.2%	8 215	22.3%	26 553	72.1%	36 807	33.6%	-	-	-
Other	1 941	14.3%	944	6.9%	(21 761)	(160.1%)	32 465	238.9%	13 588	12.4%	-	-	-
Total By Customer Group	6 640	6.1%	2 336	2.1%	2 396	2.2%	98 188	89.6%	109 560	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 291	100.0%	-	-	-	-	-	-	5 291	17.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	25 462	100.0%	-	-	-	-	-	-	25 462	82.8%
Total	30 753	100.0%	-	-	-	-	-	-	30 753	100.0%

Contact Details

Municipal Manager	Dr D C T Nakin	039 737 8100
Financial Manager	Mr L Ndzelu	039 737 8199

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: UMZIMVUBU (EC442)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	308 088	308 088	83 286	27.0%	66 448	21.6%	54 199	17.6%	203 933	66.2%	47 348	77.1%	14.5%
Property rates	14 700	14 700	5 164	35.1%	3 308	22.5%	3 303	22.5%	11 775	80.1%	1 958	81.1%	68.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 200	2 200	376	17.1%	376	17.1%	376	17.1%	1 128	51.3%	382	59.8%	(1.6%)
Service charges - other	1 337	1 337	-	-	-	-	-	-	-	-	8	-	(100.0%)
Rental of facilities and equipment	366	366	78	21.3%	198	54.1%	2 148	586.9%	2 424	662.3%	79	16.0%	2 612.3%
Interest earned - external investments	26 840	26 840	117	.4%	1 031	3.8%	2 067	7.7%	3 216	12.0%	1 299	73.4%	59.1%
Interest earned - outstanding debtors	1 641	1 641	225	13.7%	942	57.4%	248	15.1%	1 415	86.3%	588	69.4%	(57.9%)
Dividends received	-	-	206	-	-	-	-	-	206	-	-	-	-
Fines	2 600	2 600	319	12.3%	289	11.1%	475	18.3%	1 084	41.7%	693	19.8%	(31.4%)
Licences and permits	120	120	450	375.0%	19	15.4%	5	4.3%	474	394.7%	777	49.2%	(99.3%)
Agency services	-	-	-	-	-	-	-	-	-	-	482	78.6%	(100.0%)
Transfers recognised - operational	251 325	251 325	75 117	29.9%	58 963	23.5%	44 240	17.6%	178 320	71.0%	40 844	98.1%	8.3%
Other own revenue	6 960	6 960	1 233	17.7%	1 320	19.0%	1 337	19.2%	3 891	55.9%	238	2.6%	462.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	249 242	249 242	32 954	13.2%	49 123	19.7%	42 319	17.0%	124 397	49.9%	53 634	55.4%	(21.1%)
Employee related costs	68 362	68 362	14 246	20.8%	17 772	26.0%	15 075	22.1%	47 093	68.9%	12 274	66.2%	22.8%
Remuneration of councillors	16 144	16 144	3 889	24.1%	3 909	24.2%	4 673	28.9%	12 470	77.2%	4 078	62.2%	14.6%
Debt impairment	5 000	5 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	51 000	51 000	-	-	-	-	-	-	-	-	15 932	30.1%	(100.0%)
Finance charges	449	449	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	(573)	-	(1 922)	-	(379)	-	(2 874)	-	-	-	(100.0%)
Other Materials	7 765	7 765	1 503	19.4%	1 795	23.1%	286	3.7%	3 583	46.1%	-	-	(100.0%)
Contracted services	45 245	45 245	7 846	17.3%	10 577	23.4%	5 352	11.8%	23 774	52.5%	1 761	49.9%	204.0%
Transfers and grants	4 700	4 700	-	-	-	-	339	7.2%	339	7.2%	2 767	78.4%	(87.8%)
Other expenditure	50 576	50 576	6 044	12.0%	16 993	33.6%	16 974	33.6%	40 012	79.1%	16 823	65.7%	.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	58 846	58 846	50 332		17 325		11 880		79 536		(6 285)		
Transfers recognised - capital	80 190	80 190	59 553	74.3%	21 728	27.1%	17 265	21.5%	98 547	122.9%	27 242	78.8%	(36.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	139 036	139 036	109 885		39 053		29 145		178 083		20 957		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	139 036	139 036	109 885		39 053		29 145		178 083		20 957		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	139 036	139 036	109 885		39 053		29 145		178 083		20 957		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	139 036	139 036	109 885		39 053		29 145		178 083		20 957		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	139 020	139 020	31 730	22.8%	21 667	15.6%	20 855	15.0%	74 252	53.4%	21 236	68.1%	(1.8%)
National Government	80 190	80 190	27 675	34.5%	20 285	25.3%	12 407	15.5%	60 368	75.3%	21 236	110.5%	(41.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	80 190	80 190	27 675	34.5%	20 285	25.3%	12 407	15.5%	60 368	75.3%	21 236	110.5%	(41.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	58 830	58 830	4 055	6.9%	1 382	2.3%	8 447	14.4%	13 884	23.6%	-	20.3%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	139 020	139 020	31 730	22.8%	21 667	15.6%	20 855	15.0%	74 252	53.4%	21 236	68.1%	(1.8%)
Governance and Administration	5 587	5 587	-	-	9	.2%	-	-	9	.2%	1 413	66.5%	(100.0%)
Executive & Council	631	631	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	2 150	2 150	-	-	-	-	-	-	-	-	443	51.3%	(100.0%)
Corporate Services	2 806	2 806	-	-	9	.3%	-	-	9	.3%	970	95.9%	(100.0%)
Community and Public Safety	2 250	2 250	117	5.2%	69	3.1%	-	-	186	8.3%	(17)	3.6%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	2 250	2 250	117	5.2%	69	3.1%	-	-	186	8.3%	(17)	.6%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	129 802	129 802	31 309	24.1%	21 327	16.4%	20 855	16.1%	73 491	56.6%	20 187	71.2%	3.3%
Planning and Development	2 500	2 500	542	21.7%	-	-	-	-	542	21.7%	(533)	18.4%	(100.0%)
Road Transport	127 302	127 302	30 766	24.2%	21 327	16.8%	20 855	16.4%	72 949	57.3%	20 719	71.7%	.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	1 380	1 380	304	22.0%	261	18.9%	-	-	565	41.0%	(347)	2.1%	(100.0%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	261	-	-	-	261	-	-	-	-
Waste Management	1 380	1 380	304	22.0%	-	-	-	-	304	22.0%	(347)	2.1%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	356 147	356 147	145 132	40.8%	95 056	26.7%	71 339	20.0%	311 527	87.5%	33 604	69.1%	112.3%
Property rates, penalties and collection charges	11 126	11 126	4 651	41.8%	2 559	23.0%	3 303	29.7%	10 513	94.5%	1 958	107.0%	68.7%
Service charges	1 700	1 700	312	18.4%	313	18.4%	251	14.8%	876	51.5%	390	83.9%	(35.7%)
Other revenue	79 045	79 045	4 949	6.3%	9 519	12.0%	3 965	5.0%	18 434	23.3%	2 031	9.7%	95.2%
Government - operating	179 723	179 723	75 117	41.8%	58 963	32.8%	44 240	24.6%	178 320	99.2%	95	73.9%	46 249.1%
Government - capital	80 089	80 089	59 553	74.4%	21 728	27.1%	17 265	21.6%	98 547	123.0%	27 242	95.1%	(36.6%)
Interest	4 464	4 464	549	12.3%	1 974	44.2%	2 315	51.9%	4 837	108.4%	1 888	69.4%	22.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(192 480)	(192 480)	(35 303)	18.3%	(53 964)	28.0%	(42 844)	22.3%	(132 111)	68.6%	(3 992)	40.8%	973.2%
Suppliers and employees	(187 760)	(187 760)	(35 303)	18.8%	(53 964)	28.7%	(42 506)	22.6%	(131 773)	70.2%	(1 225)	39.7%	3 368.4%
Finance charges	(20)	(20)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(4 700)	(4 700)	-	-	-	-	(339)	7.2%	(339)	7.2%	(2 767)	81.8%	(87.8%)
Net Cash from/(used) Operating Activities	163 667	163 667	109 829	67.1%	41 092	25.1%	28 495	17.4%	179 416	109.6%	29 612	110.0%	(3.8%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(138 920)	(138 920)	(30 671)	22.1%	(19 827)	14.3%	(17 991)	13.0%	(68 488)	49.3%	(21 236)	71.2%	(15.3%)
Capital assets	(138 920)	(138 920)	(30 671)	22.1%	(19 827)	14.3%	(17 991)	13.0%	(68 488)	49.3%	(21 236)	71.2%	(15.3%)
Net Cash from/(used) Investing Activities	(138 920)	(138 920)	(30 671)	22.1%	(19 827)	14.3%	(17 991)	13.0%	(68 488)	49.3%	(21 236)	72.0%	(15.3%)
Cash Flow from Financing Activities													
Receipts	-	-	1	-	14	-	(1)	-	14	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	1	-	14	-	(1)	-	14	-	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	1	-	14	-	(1)	-	14	-	-	-	(100.0%)
Net Increase/(Decrease) in cash held	24 747	24 747	79 160	319.9%	21 279	86.0%	10 502	42.4%	110 941	448.3%	8 376	(1 300.5%)	25.4%
Cash/cash equivalents at the year begin:	46 220	46 220	46 220	100.0%	125 380	271.3%	146 659	317.3%	46 220	100.0%	81 011	100.0%	81.0%
Cash/cash equivalents at the year end:	70 967	70 967	125 380	176.7%	146 659	206.7%	157 161	221.5%	157 161	221.5%	89 387	208.4%	75.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	989	3.5%	828	2.9%	796	2.8%	25 960	90.9%	28 573	73.5%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	118	2.6%	108	2.4%	105	2.3%	4 247	92.8%	4 578	11.8%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	249	3.5%	243	3.4%	238	3.3%	6 467	89.9%	7 196	18.5%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(18)	1.2%	2	(.1%)	(51)	3.5%	(1 394)	95.4%	(1 461)	(3.8%)	-	-	-
Total By Income Source	1 338	3.4%	1 181	3.0%	1 087	2.8%	35 280	90.7%	38 886	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	71	.9%	70	.9%	69	.9%	7 619	97.3%	7 829	20.1%	-	-	-
Commercial	786	5.2%	659	4.4%	578	3.8%	13 012	86.5%	15 036	38.7%	-	-	-
Households	481	3.0%	452	2.8%	440	2.7%	14 649	91.4%	16 021	41.2%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 338	3.4%	1 181	3.0%	1 087	2.8%	35 280	90.7%	38 886	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 202	100.0%	-	-	-	-	-	-	1 202	100.0%
Total	1 202	100.0%	-	-	-	-	-	-	1 202	100.0%

Contact Details

Municipal Manager	Mr Gladstone PT Nota	039 255 0166
Financial Manager	Mrs Xoliswa Venn	039 255 8507

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MBIZANA (EC443)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	272 812	275 064	111 061	40.7%	79 925	29.3%	65 715	23.9%	256 701	93.3%	60 386	98.9%	8.8%
Property rates	22 342	22 342	14 207	63.6%	2 021	9.0%	1 855	8.3%	18 084	80.9%	1 817	84.8%	2.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	29 562	30 024	6 887	23.3%	6 803	23.0%	7 673	25.6%	21 363	71.2%	7 282	77.8%	5.4%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 123	1 294	317	14.9%	328	15.5%	216	16.7%	861	66.5%	299	43.9%	(27.9%)
Service charges - other	11	-	-	-	4	40.5%	-	-	4	-	2	47.0%	(100.0%)
Rental of facilities and equipment	765	856	187	24.4%	242	31.7%	(23)	(2.7%)	406	47.5%	287	86.3%	(108.0%)
Interest earned - external investments	6 159	7 553	2 591	42.1%	1 856	30.1%	1 840	24.4%	6 287	83.2%	3 264	109.2%	(43.6%)
Interest earned - outstanding debtors	1 775	3 772	969	54.6%	921	51.9%	945	25.1%	2 835	75.2%	801	127.8%	18.0%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	823	1 925	488	59.4%	(130)	(15.8%)	332	17.3%	691	35.9%	473	101.2%	(29.8%)
Licences and permits	2 372	2 174	596	25.1%	484	20.4%	602	27.7%	1 683	77.4%	676	85.2%	(10.9%)
Agency services	863	1 169	275	31.8%	301	34.9%	271	23.2%	847	72.4%	219	87.9%	24.0%
Transfers recognised - operational	204 939	202 480	83 504	40.7%	66 895	32.6%	52 518	25.9%	202 917	100.2%	45 165	104.4%	16.3%
Other own revenue	1 078	1 476	1 041	96.5%	199	18.4%	(515)	(34.9%)	725	49.1%	101	29.3%	(607.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	301 509	345 081	25 798	8.6%	25 245	8.4%	39 956	11.6%	90 998	26.4%	86 728	67.4%	(53.9%)
Employee related costs	107 442	97 253	1 202	1.1%	1 209	1.1%	1 171	1.2%	3 582	3.7%	19 125	68.5%	(93.9%)
Remuneration of councillors	21 502	22 485	-	-	-	-	-	-	-	-	5 398	72.1%	(100.0%)
Debt impairment	1 995	1 995	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	46 011	46 011	-	-	-	-	11 626	25.3%	11 626	25.3%	31 765	80.6%	(63.4%)
Finance charges	1 575	1 575	1	.1%	-	-	74	4.7%	75	4.8%	15	85.0%	394.7%
Bulk purchases	31 303	31 303	8 841	28.2%	2 789	8.9%	10 090	32.2%	21 721	69.4%	6 241	72.6%	61.7%
Other Materials	882	7 057	829	93.9%	1 448	164.1%	832	11.8%	3 108	44.0%	-	-	(100.0%)
Contracted services	35 119	38 412	5 305	15.1%	8 243	23.5%	7 046	18.3%	20 595	53.6%	-	-	(100.0%)
Transfers and grants	11 209	2 380	-	-	645	5.8%	139	5.9%	784	33.0%	1 538	57.3%	(90.9%)
Other expenditure	44 471	57 917	9 620	21.6%	10 911	24.5%	7 931	13.7%	28 461	49.1%	22 646	60.2%	(65.0%)
Loss on disposal of PPE	-	38 694	-	-	-	-	1 045	2.7%	1 045	2.7%	-	-	(100.0%)
Surplus/(Deficit)	(28 697)	(70 017)	85 263		54 680		25 759		165 703		(26 341)		
Transfers recognised - capital	113 800	116 859	35 009	30.8%	17 781	15.6%	33 524	28.7%	86 314	73.9%	4 170	41.4%	703.8%
Contributions recognised - capital	-	-	-		-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	85 104	46 842	120 272		72 461		59 283		252 016		(22 171)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	85 104	46 842	120 272		72 461		59 283		252 016		(22 171)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	85 104	46 842	120 272		72 461		59 283		252 016		(22 171)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	85 104	46 842	120 272		72 461		59 283		252 016		(22 171)		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	115 202	139 437	53 429	46.4%	61 115	53.0%	15 764	11.3%	130 308	93.5%	10 974	41.6%	43.6%
National Government	76 719	76 819	17 638	23.0%	30 661	40.0%	16 034	20.9%	64 333	83.7%	4 424	56.4%	262.4%
Provincial Government	21 681	21 681	34 595	159.6%	-	-	-	-	34 595	159.6%	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	98 400	98 500	52 233	53.1%	30 661	31.2%	16 034	16.3%	98 928	100.4%	4 424	33.6%	262.4%
Borrowing	-	1 498	-	-	-	-	-	-	-	-	5 258	60.8%	(100.0%)
Internally generated funds	16 802	39 439	1 197	7.1%	30 454	181.2%	(270)	(.7%)	31 380	79.6%	1 292	35.1%	(120.9%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	115 202	139 437	53 429	46.4%	61 115	53.0%	15 764	11.3%	130 308	93.5%	10 974	41.6%	43.6%
Governance and Administration	4 876	4 960	1 197	24.5%	1 249	25.6%	(318)	(6.4%)	2 128	42.9%	1 182	57.2%	(126.9%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	4 876	100	-	-	344	7.0%	(344)	(343.5%)	-	-	-	-	(100.0%)
Corporate Services	-	4 860	1 197	-	905	-	26	.5%	2 128	43.8%	1 182	57.2%	(97.8%)
Community and Public Safety	800	1 085	-	-	-	-	25	2.3%	25	2.3%	110	25.3%	(77.6%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	60	9.7%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	800	1 085	-	-	-	-	25	2.3%	25	2.3%	50	99.3%	(50.8%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	68 513	91 148	17 638	25.7%	32 157	46.9%	12 287	13.5%	62 082	68.1%	4 424	54.7%	177.7%
Planning and Development	36 377	39 017	9 743	26.8%	-	-	3 064	7.9%	12 806	32.8%	-	-	(100.0%)
Road Transport	32 036	52 101	7 895	24.6%	32 127	100.3%	9 224	17.7%	49 246	94.5%	4 424	55.4%	108.5%
Environmental Protection	100	30	-	-	30	29.8%	-	-	30	100.0%	-	-	-
Trading Services	41 013	42 244	34 595	84.4%	27 709	67.6%	3 769	8.9%	66 073	156.4%	5 258	31.6%	(28.3%)
Electricity	40 281	41 779	34 595	85.9%	27 709	68.8%	3 769	9.0%	66 073	158.1%	5 258	31.8%	(28.3%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	732	465	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	382 297	387 518	167 505	43.8%	103 415	27.1%	118 605	30.6%	389 526	100.5%	77 175	89.2%	53.7%
Property rates, penalties and collection charges	18 991	18 991	7 398	39.0%	9 249	48.7%	3 902	20.5%	20 549	108.2%	1 600	87.6%	143.9%
Service charges	31 272	30 892	20 052	64.1%	9 136	29.2%	13 007	42.1%	42 195	136.6%	7 584	86.2%	71.5%
Other revenue	5 363	7 097	2 556	47.7%	1 594	29.7%	2 755	38.8%	6 906	97.3%	1 756	76.3%	56.9%
Government - operating	204 939	202 380	84 939	41.4%	66 659	32.5%	50 282	24.8%	201 880	99.8%	44 304	113.6%	13.5%
Government - capital	113 800	116 859	49 000	43.1%	14 000	12.3%	45 874	39.3%	108 874	93.2%	17 867	45.8%	156.8%
Interest	7 934	11 300	3 559	44.9%	2 777	35.0%	2 785	24.6%	9 121	80.7%	4 065	113.3%	(31.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(253 503)	(258 382)	(61 620)	24.3%	(54 501)	21.5%	(64 237)	24.9%	(180 359)	69.8%	(54 659)	76.3%	17.5%
Suppliers and employees	(240 719)	(254 427)	(61 619)	25.6%	(53 856)	22.4%	(63 876)	25.1%	(179 351)	70.5%	(53 106)	76.7%	20.3%
Finance charges	(1 575)	(1 575)	(1)	.1%	-	-	(74)	4.7%	(75)	4.8%	(15)	83.6%	394.7%
Transfers and grants	(11 209)	(2 380)	-	-	(645)	5.8%	(287)	12.1%	(932)	39.2%	(1 538)	54.4%	(81.3%)
Net Cash from/(used) Operating Activities	128 794	129 136	105 885	82.2%	48 914	38.0%	54 368	42.1%	209 167	162.0%	22 516	116.9%	141.5%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(115 202)	(139 237)	(40 031)	34.7%	(31 115)	27.0%	(19 110)	13.7%	(90 256)	64.8%	(10 974)	40.5%	74.1%
Capital assets	(115 202)	(139 237)	(40 031)	34.7%	(31 115)	27.0%	(19 110)	13.7%	(90 256)	64.8%	(10 974)	40.5%	74.1%
Net Cash from/(used) Investing Activities	(115 202)	(139 237)	(40 031)	34.7%	(31 115)	27.0%	(19 110)	13.7%	(90 256)	64.8%	(10 974)	40.5%	74.1%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(15 399)	(15 399)	(8 435)	54.8%	-	-	-	-	(8 435)	54.8%	-	100.0%	-
Repayment of borrowing	(15 399)	(15 399)	(8 435)	54.8%	-	-	-	-	(8 435)	54.8%	-	100.0%	-
Net Cash from/(used) Financing Activities	(15 399)	(15 399)	(8 435)	54.8%	-	-	-	-	(8 435)	54.8%	-	(61.6%)	-
Net Increase/(Decrease) in cash held	(1 808)	(25 500)	57 418	(3 175.9%)	17 799	(984.5%)	35 258	(138.3%)	110 476	(433.2%)	11 542	(308.0%)	205.5%
Cash/cash equivalents at the year begin:	65 333	67 026	65 333	100.0%	122 752	187.9%	140 551	209.7%	65 333	97.5%	141 054	57.1%	(.4%)
Cash/cash equivalents at the year end:	63 525	41 526	122 752	193.2%	140 551	221.3%	175 809	423.4%	175 809	423.4%	152 596	233.6%	15.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 909	32.1%	511	8.6%	436	7.3%	3 099	52.0%	5 956	13.1%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	619	2.3%	157	.6%	139	.5%	26 315	96.6%	27 230	60.0%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	111	3.3%	77	2.3%	66	2.0%	3 053	92.3%	3 306	7.3%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	318	4.1%	312	4.1%	306	4.0%	6 724	87.8%	7 660	16.9%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	102	8.3%	126	10.2%	107	8.7%	892	72.7%	1 227	2.7%	-	-	-
Total By Income Source	3 058	6.7%	1 183	2.6%	1 055	2.3%	40 085	88.3%	45 380	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	710	2.8%	625	2.5%	622	2.5%	23 174	92.2%	25 131	55.4%	-	-	-
Commercial	2 214	19.4%	421	3.7%	301	2.6%	8 468	74.2%	11 405	25.1%	-	-	-
Households	132	1.5%	135	1.5%	130	1.5%	8 407	95.5%	8 805	19.4%	-	-	-
Other	2	4.1%	2	4.1%	2	4.1%	35	87.7%	40	.1%	-	-	-
Total By Customer Group	3 058	6.7%	1 183	2.6%	1 055	2.3%	40 085	88.3%	45 380	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 308	92.2%	141	10.0%	-	-	(31)	(2.2%)	1 419	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 308	92.2%	141	10.0%	-	-	(31)	(2.2%)	1 419	100.0%

Contact Details

Municipal Manager	Mr Luvuyo Mahlaka	039 251 0230
Financial Manager	Mr Zakhele Alex Zukulu	039 251 0230

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NTABANKULU (EC444)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	132 697	132 697	2 615	2.0%	967	.7%	100	.1%	3 682	2.8%	30 069	81.7%	(99.7%)
Property rates	10 360	10 360	2 032	19.6%	707	6.8%	-	-	2 738	26.4%	1 255	57.9%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	550	550	102	18.6%	34	6.2%	(15)	(2.7%)	121	22.1%	-	-	(100.0%)
Service charges - other	(0)	(0)	-	-	-	-	-	-	-	-	101	-	(100.0%)
Rental of facilities and equipment	1 500	1 500	3	.2%	1	.1%	-	-	4	.3%	285	61.3%	(100.0%)
Interest earned - external investments	3 000	3 000	-	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	350	350	-	-	-	-	-	-	-	-	32	63.9%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	3 500	3 500	27	.8%	11	.3%	3	.1%	42	1.2%	338	-	(99.1%)
Licences and permits	-	-	393	-	159	-	117	-	669	-	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	104 074	104 074	-	-	-	-	(5)	-	(5)	-	27 963	100.6%	(100.0%)
Other own revenue	9 362	9 362	58	.6%	56	.6%	-	-	113	1.2%	95	14.8%	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	122 801	122 801	13 625	11.1%	4 517	3.7%	5 366	4.4%	23 508	19.1%	31 306	68.1%	(82.9%)
Employee related costs	55 330	55 330	6 945	12.6%	35	.1%	12	-	6 992	12.6%	13 125	84.4%	(99.9%)
Remuneration of councillors	9 257	9 257	1 641	17.7%	-	-	-	-	1 641	17.7%	1 422	39.9%	(100.0%)
Debt impairment	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	1 500	1 500	-	-	-	-	172	11.5%	172	11.5%	-	-	(100.0%)
Finance charges	50	50	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	3 701	3 701	11	.3%	-	-	-	-	11	.3%	-	-	-
Contracted services	-	-	3 208	-	2 480	-	2 830	-	8 518	-	-	-	(100.0%)
Transfers and grants	-	-	-	-	372	-	-	-	372	-	-	-	-
Other expenditure	51 962	51 962	1 820	3.5%	1 631	3.1%	2 351	4.5%	5 803	11.2%	16 758	70.1%	(86.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	9 896	9 896	(11 010)		(3 550)		(5 266)		(19 826)		(1 237)		
Transfers recognised - capital	80 913	80 913	-	-	-	-	-	-	-	-	33 469	97.5%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	90 809	90 809	(11 010)		(3 550)		(5 266)		(19 826)		32 231		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	90 809	90 809	(11 010)		(3 550)		(5 266)		(19 826)		32 231		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	90 809	90 809	(11 010)		(3 550)		(5 266)		(19 826)		32 231		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	90 809	90 809	(11 010)		(3 550)		(5 266)		(19 826)		32 231		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	90 549	90 549	13 185	14.6%	22 516	24.9%	19 966	22.0%	55 667	61.5%	17 125	54.3%	16.6%
National Government	88 634	88 634	12 682	14.3%	22 412	25.3%	17 873	20.2%	52 968	59.8%	7 021	59.5%	154.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-	1 684	57.3%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	88 634	88 634	12 682	14.3%	22 412	25.3%	17 873	20.2%	52 968	59.8%	8 705	51.9%	105.3%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 915	1 915	503	26.2%	104	5.4%	2 092	109.2%	2 699	140.9%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	8 421	76.6%	(100.0%)
Capital Expenditure Standard Classification	90 549	90 549	13 185	14.6%	22 516	24.9%	19 966	22.0%	55 667	61.5%	17 125	54.3%	16.6%
Governance and Administration	90 549	90 549	503	.6%	26	-	25	-	554	.6%	-	.1%	(100.0%)
Executive & Council	88 634	88 634	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 915	1 915	503	26.2%	26	1.4%	25	1.3%	554	28.9%	-	32.2%	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	6 045	-	5 584	-	4 219	-	15 849	-	-	-	(100.0%)
Community & Social Services	-	-	1 487	-	2 853	-	2 571	-	6 910	-	-	-	(100.0%)
Sport And Recreation	-	-	4 559	-	2 731	-	1 648	-	8 938	-	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	4 960	-	5 116	-	14 741	-	24 817	-	17 125	-	(13.9%)
Planning and Development	-	-	-	-	-	-	4 012	-	4 012	-	-	-	(100.0%)
Road Transport	-	-	4 960	-	5 116	-	10 729	-	20 805	-	17 125	-	(37.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	1 676	-	11 790	-	981	-	14 447	-	-	-	(100.0%)
Electricity	-	-	1 676	-	11 790	-	981	-	14 447	-	-	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	206 029	206 134	58 489	28.4%	2 446	1.2%	17 072	8.3%	78 007	37.8%	62 165	95.6%	(72.5%)
Property rates, penalties and collection charges	4 144	4 144	-	-	1 413	34.1%	1 413	34.1%	2 826	68.2%	126	65.6%	1 024.1%
Service charges	(53)	13 845	-	-	136	(259.5%)	68	.5%	204	1.5%	31	21.3%	116.9%
Other revenue	13 793	-	1 755	12.7%	896	6.5%	436	-	3 088	-	573	19.6%	(23.9%)
Government - operating	104 074	104 074	56 734	54.5%	-	-	15 155	14.6%	71 889	69.1%	27 963	100.7%	(45.8%)
Government - capital	80 913	80 913	-	-	-	-	-	-	-	-	33 469	112.9%	(100.0%)
Interest	3 158	3 158	-	-	-	-	-	-	-	-	4	1.5%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(122 801)	(122 801)	(13 625)	11.1%	(18 314)	14.9%	(14 145)	11.5%	(46 084)	37.5%	(31 316)	68.1%	(54.8%)
Suppliers and employees	(122 751)	(122 751)	(13 625)	11.1%	(17 793)	14.5%	(14 115)	11.5%	(45 533)	37.1%	(31 316)	68.1%	(54.9%)
Finance charges	(50)	(50)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	(521)	-	(30)	-	(550)	-	-	-	(100.0%)
Net Cash from/(used) Operating Activities	83 228	83 333	44 864	53.9%	(15 868)	(19.1%)	2 927	3.5%	31 923	38.3%	30 850	123.7%	(90.5%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(90 809)	-	(21 628)	23.8%	(22 516)	24.8%	(11 522)	-	(55 666)	-	(17 125)	(41.0%)	(32.7%)
Capital assets	(90 809)	-	(21 628)	23.8%	(22 516)	24.8%	(11 522)	-	(55 666)	-	(17 125)	(41.0%)	(32.7%)
Net Cash from/(used) Investing Activities	(90 809)	-	(21 628)	23.8%	(22 516)	24.8%	(11 522)	-	(55 666)	-	(17 125)	(41.0%)	(32.7%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(90 809)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	(90 809)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	(90 809)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(7 581)	(7 476)	23 236	(306.5%)	(38 384)	506.3%	(8 594)	115.0%	(23 743)	317.6%	13 724	41.4%	(162.6%)
Cash/cash equivalents at the year begin:	8 844	-	2 058	23.3%	25 294	286.0%	(13 091)	-	2 058	-	94 529	2 295.2%	(113.8%)
Cash/cash equivalents at the year end:	1 262	(7 476)	25 294	2 003.8%	(13 091)	(1 037.0%)	(21 685)	290.1%	(21 685)	290.1%	108 253	45.0%	(120.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group													
Orgars of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	481	93.9%	31	6.1%	-	-	(0)	-	512	9.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 470	30.6%	636	13.2%	3 829	79.6%	(1 125)	(23.4%)	4 811	90.4%
Total	1 951	36.6%	667	12.5%	3 829	71.9%	(1 125)	(21.1%)	5 323	100.0%

Contact Details

Municipal Manager	Ms Sindiswa Mankahla	039 258 0056
Financial Manager	Ms Noma Africa Mdutyana	039 258 0056

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: ALFRED NZO (DC44)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	558 517	560 151	171 591	30.7%	540 546	96.8%	120 513	21.5%	832 650	148.6%	113 683	65.0%	6.0%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	20 054	22 031	-	-	-	-	218	1.0%	218	1.0%	4 734	76.2%	(95.4%)
Service charges - sanitation revenue	3 532	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	2 980	-	15 442	-	3 457	-	21 879	-	-	-	(100.0%)
Rental of facilities and equipment	401	352	-	-	75	18.7%	25	7.1%	100	28.5%	-	100.0%	(100.0%)
Interest earned - external investments	10 000	10 000	2 271	22.7%	2 650	26.5%	156	1.6%	5 078	50.8%	(1 405)	37.7%	(111.1%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	467 480	457 235	160 091	34.2%	522 182	111.7%	116 620	25.5%	798 893	174.7%	110 458	43.3%	5.6%
Other own revenue	57 050	70 533	6 248	11.0%	198	.3%	37	.1%	6 482	9.2%	(104)	253.5%	(135.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	533 041	547 791	78 446	14.7%	167 433	31.4%	111 251	20.3%	357 131	65.2%	107 796	57.0%	3.2%
Employee related costs	251 940	230 191	50 662	20.1%	101 587	40.3%	34 754	15.1%	187 002	81.2%	53 019	70.1%	(34.5%)
Remuneration of councillors	9 998	9 881	2 274	22.7%	4 230	42.3%	2 228	22.5%	8 732	88.4%	2 300	70.8%	(3.1%)
Debt impairment	22 500	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	55 000	70 000	-	-	-	-	37 859	54.1%	37 859	54.1%	-	-	(100.0%)
Finance charges	888	888	791	89.0%	(286)	(32.2%)	787	88.6%	1 292	145.5%	(534)	27.5%	(247.5%)
Bulk purchases	3 000	4 644	632	21.1%	1 527	50.9%	1 645	35.4%	3 805	81.9%	1 189	53.9%	38.3%
Other Materials	21 200	22 071	687	3.2%	859	4.1%	1 370	6.2%	2 916	13.2%	1 441	47.3%	(4.9%)
Contracted services	52 260	116 016	14 410	27.6%	21 962	42.0%	23 336	20.1%	59 708	51.5%	25 598	-	(8.8%)
Transfers and grants	20 000	20 000	-	-	-	-	60	.3%	60	.3%	5 529	27.7%	(98.9%)
Other expenditure	96 255	74 101	8 991	9.3%	37 553	39.0%	9 212	12.4%	55 756	75.2%	19 253	31.1%	(52.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	25 476	12 360	93 144		373 113		9 262		475 519		5 887		
Transfers recognised - capital	535 274	532 989	263 568	49.2%	233 417	43.6%	64 591	12.1%	561 576	105.4%	249 240	75.8%	(74.1%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	560 750	545 349	356 713		606 530		73 853		1 037 095		255 127		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	560 750	545 349	356 713		606 530		73 853		1 037 095		255 127		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	560 750	545 349	356 713		606 530		73 853		1 037 095		255 127		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	560 750	545 349	356 713		606 530		73 853		1 037 095		255 127		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	532 274	533 926	171 262	32.2%	127 266	23.9%	46 635	8.7%	345 162	64.6%	70 758	57.0%	(34.1%)
National Government	531 974	533 926	171 262	32.2%	127 266	23.9%	46 635	8.7%	345 162	64.6%	67 728	56.4%	(31.1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	300	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	532 274	533 926	171 262	32.2%	127 266	23.9%	46 635	8.7%	345 162	64.6%	67 728	56.4%	(31.1%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	3 030	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	532 274	533 926	171 262	32.2%	127 266	23.9%	46 635	8.7%	345 162	64.6%	70 758	57.0%	(34.1%)
Governance and Administration	10 412	10 311	-	-	668	6.4%	194	1.9%	861	8.4%	4 815	49.6%	(96.0%)
Executive & Council	550	600	-	-	32	5.8%	43	7.2%	75	12.4%	2 882	111.7%	(98.5%)
Budget & Treasury Office	1 912	1 705	-	-	-	-	121	7.1%	121	7.1%	232	22.7%	(47.8%)
Corporate Services	7 950	8 006	-	-	636	8.0%	30	.4%	666	8.3%	1 701	40.7%	(98.3%)
Community and Public Safety	1 650	1 050	(14)	(.8%)	49	2.9%	-	-	35	3.3%	17	13.4%	(100.0%)
Community & Social Services	1 500	1 050	(14)	(.9%)	-	-	-	-	(14)	(1.3%)	17	13.1%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	150	-	-	-	49	32.4%	-	-	49	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	100	70	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	100	70	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	520 112	522 496	171 275	32.9%	126 550	24.3%	46 441	8.9%	344 266	65.9%	65 925	57.8%	(29.6%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	520 112	522 496	165 049	31.7%	115 665	22.2%	46 401	8.9%	327 115	62.6%	65 925	57.8%	(29.6%)
Waste Water Management	-	-	6 226	-	10 885	-	40	-	17 152	-	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	1 093 491	1 081 708	435 465	39.8%	773 963	70.8%	(119 027)	(11.0%)	1 090 400	100.8%	358 728	42.4%	(133.2%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	23 586	22 031	3 286	13.9%	15 442	65.5%	12 410	56.3%	31 138	141.3%	270	18.1%	4 504.2%
Other revenue	57 151	70 885	6 248	10.9%	273	.5%	169	.2%	6 690	9.4%	(151)	1.5%	(212.1%)
Government - operating	467 480	464 950	160 091	34.2%	522 182	111.7%	125 853	27.1%	808 126	173.8%	110 458	14.9%	13.9%
Government - capital	535 274	513 842	263 568	49.2%	233 417	43.6%	(259 736)	(50.5%)	237 249	46.2%	249 240	75.9%	(204.2%)
Interest	10 000	10 000	2 271	22.7%	2 650	26.5%	2 276	22.8%	7 198	72.0%	(1 089)	(12.5%)	(309.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(531 391)	(455 291)	(85 291)	16.1%	(169 344)	31.9%	(72 920)	16.0%	(327 555)	71.9%	(107 796)	71.5%	(32.4%)
Suppliers and employees	(510 503)	(434 403)	(84 500)	16.6%	(169 630)	33.2%	(72 073)	16.6%	(326 203)	75.1%	(102 801)	73.3%	(29.9%)
Finance charges	(888)	(888)	(791)	89.0%	286	(32.2%)	(787)	88.6%	(1 292)	145.5%	534	27.5%	(247.5%)
Transfers and grants	(20 000)	(20 000)	-	-	-	-	(60)	.3%	(60)	.3%	(5 529)	27.7%	(98.9%)
Net Cash from/(used) Operating Activities	562 100	626 417	350 174	62.3%	604 619	107.6%	(191 948)	(30.6%)	762 845	121.8%	250 932	20.7%	(176.5%)
Cash Flow from Investing Activities													
Receipts	-	(27 563)	(2 129)	-	(12 043)	-	(3 594)	13.0%	(17 767)	64.5%	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	(16 547)	1 564	-	(12 043)	-	(3 594)	21.7%	(14 073)	85.0%	-	-	(100.0%)
Decrease in other non-current receivables	-	(11 016)	(3 693)	-	-	-	-	-	(3 693)	33.5%	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(532 274)	(533 926)	(66 132)	12.4%	(142 920)	26.9%	(17 791)	3.3%	(226 843)	42.5%	(70 758)	39.2%	(74.9%)
Capital assets	(532 274)	(533 926)	(66 132)	12.4%	(142 920)	26.9%	(17 791)	3.3%	(226 843)	42.5%	(70 758)	39.2%	(74.9%)
Net Cash from/(used) Investing Activities	(532 274)	(561 490)	(68 261)	12.8%	(154 963)	29.1%	(21 386)	3.8%	(244 610)	43.6%	(70 758)	31.2%	(69.8%)
Cash Flow from Financing Activities													
Receipts	-	-	159	-	-	-	-	-	159	-	-	-	-
Short term loans	-	-	159	-	-	-	-	-	159	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	76	-	-	-	-	-	76	-	-	-	-
Repayment of borrowing	-	-	76	-	-	-	-	-	76	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	235	-	-	-	-	-	235	-	-	-	-
Net Increase/(Decrease) in cash held	29 826	64 928	282 148	946.0%	449 655	1 507.6%	(213 333)	(328.6%)	518 470	798.5%	180 174	(23.8%)	(218.4%)
Cash/cash equivalents at the year begin:	36 375	-	9 894	27.2%	292 042	802.9%	741 697	-	9 894	-	(190 871)	-	(488.6%)
Cash/cash equivalents at the year end:	66 202	64 928	292 042	441.1%	741 697	1 120.4%	528 364	813.8%	528 364	813.8%	(10 697)	(8.0%)	(5 039.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	4 860	4.2%	4 853	4.2%	4 513	3.9%	102 212	87.8%	116 439	88.6%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	339	2.3%	326	2.2%	316	2.1%	13 888	93.4%	14 870	11.3%	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	33	22.0%	33	22.0%	29	19.2%	55	36.9%	149	.1%	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	5 232	4.0%	5 212	4.0%	4 857	3.7%	116 155	88.4%	131 457	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	3 568	15.9%	3 397	15.1%	3 001	13.4%	12 490	55.6%	22 456	17.1%	-	-	-
Commercial	1 608	1.6%	1 740	1.7%	1 779	1.7%	97 001	95.0%	102 129	77.7%	-	-	-
Households	56	.8%	76	1.1%	77	1.1%	6 664	97.0%	6 873	5.2%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	5 232	4.0%	5 212	4.0%	4 857	3.7%	116 155	88.4%	131 457	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 040	49.8%	66	3.1%	-	-	983	47.1%	2 089	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 040	49.8%	66	3.1%	-	-	983	47.1%	2 089	100.0%

Contact Details

Municipal Manager	Mr ZAMILE SIKHUNDLA	039 254 5002
Financial Manager	Mrs UP Mahlasela	039 254 5016

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MANGAUNG (MAN)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	6 275 571	6 208 025	1 182 455	18.8%	1 487 689	23.7%	1 353 817	21.8%	4 023 961	64.8%	1 458 301	67.4%	(7.2%)
Property rates	1 103 200	1 103 200	196 788	17.8%	297 757	27.0%	221 020	20.0%	715 565	64.9%	233 106	74.8%	(5.2%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2 237 750	2 237 750	469 237	21.0%	491 402	22.0%	473 507	21.2%	1 434 147	64.1%	482 618	71.4%	(1.9%)
Service charges - water revenue	945 264	898 259	113 937	12.1%	170 420	18.0%	188 953	21.0%	473 310	52.7%	231 732	70.5%	(18.5%)
Service charges - sanitation revenue	282 575	282 575	48 776	17.3%	77 285	27.4%	73 484	26.0%	199 544	70.6%	58 301	66.0%	26.0%
Service charges - refuse revenue	109 502	109 502	18 349	16.8%	27 406	25.0%	26 845	24.5%	72 600	66.3%	23 182	91.7%	15.8%
Service charges - other	548	548	42	7.6%	162	29.6%	250	45.7%	454	82.9%	189	81.9%	32.6%
Rental of facilities and equipment	35 111	23 611	4 364	12.4%	7 740	22.0%	7 619	32.3%	19 723	83.5%	6 499	129.9%	17.2%
Interest earned - external investments	26 984	8 201	4 297	15.9%	6 387	23.7%	7 386	90.1%	18 069	220.3%	7 867	32.1%	(6.1%)
Interest earned - outstanding debtors	229 648	239 648	42 617	18.6%	84 783	36.9%	43 850	18.3%	171 250	71.5%	64 714	109.9%	(32.2%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	58 115	44 908	1 853	3.2%	6 703	11.5%	2 160	4.8%	10 716	23.9%	4 832	8.8%	(55.3%)
Licences and permits	243	253	73	30.2%	(183)	(75.3%)	30	11.9%	(79)	(31.5%)	78	24.1%	(61.2%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	1 040 688	1 053 547	264 401	25.4%	265 232	25.5%	262 105	24.9%	791 738	75.1%	249 509	75.5%	5.0%
Other own revenue	205 636	205 716	17 722	8.6%	52 595	25.6%	46 608	22.7%	116 924	56.8%	95 675	14.3%	(51.3%)
Gains on disposal of PPE	309	309	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	6 147 612	6 130 271	992 663	16.1%	1 566 015	25.5%	1 122 080	18.3%	3 680 759	60.0%	1 374 764	66.2%	(18.4%)
Employee related costs	1 707 028	1 854 049	376 735	22.1%	480 307	28.1%	461 214	24.9%	1 318 257	71.1%	397 064	81.3%	16.2%
Remuneration of councillors	60 200	60 266	14 441	24.0%	14 351	23.8%	18 045	29.9%	46 837	77.7%	15 337	77.0%	17.7%
Debt impairment	210 833	210 833	14 738	7.0%	98 682	46.8%	(60 416)	(28.7%)	53 004	25.1%	67 327	64.8%	(189.7%)
Depreciation and asset impairment	495 857	498 652	15 384	3.1%	225 658	45.5%	24 084	4.8%	265 126	53.2%	152 899	79.3%	(84.2%)
Finance charges	251 429	251 429	24 056	9.6%	87 303	34.7%	36 120	14.4%	147 480	58.7%	46 240	50.8%	(21.9%)
Bulk purchases	1 891 034	1 891 034	364 068	19.3%	374 612	19.8%	437 715	23.1%	1 176 396	62.2%	364 032	70.5%	20.2%
Other Materials	94 890	93 725	19 076	20.1%	39 902	42.1%	19 557	20.9%	78 536	83.8%	28 516	69.0%	(31.4%)
Contracted services	981 812	852 234	117 255	11.9%	180 457	18.4%	133 623	15.7%	431 336	50.6%	182 119	61.7%	(26.6%)
Transfers and grants	23 600	23 804	187	.8%	8 304	35.2%	(3 836)	(16.1%)	4 655	19.6%	1 936	10.6%	(298.1%)
Other expenditure	430 930	394 245	46 722	10.8%	56 438	13.1%	55 974	14.2%	159 134	40.4%	119 294	36.9%	(53.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	127 959	77 754	189 792		(78 326)		231 737		343 203		83 537		
Transfers recognised - capital	966 879	1 063 226	327 743	33.9%	5 985	.6%	379 056	35.7%	712 784	67.0%	133 619	50.7%	183.7%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 094 838	1 140 980	517 535		(72 341)		610 792		1 055 986		217 156		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1 094 838	1 140 980	517 535		(72 341)		610 792		1 055 986		217 156		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 094 838	1 140 980	517 535		(72 341)		610 792		1 055 986		217 156		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 094 838	1 140 980	517 535		(72 341)		610 792		1 055 986		217 156		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	1 139 436	1 237 529	123 824	10.9%	258 572	22.7%	154 632	12.5%	537 028	43.4%	318 205	55.0%	(51.4%)
National Government	940 118	1 057 376	108 834	11.6%	211 760	22.5%	112 310	10.6%	432 903	40.9%	150 333	47.2%	(25.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	940 118	1 057 376	108 834	11.6%	211 760	22.5%	112 310	10.6%	432 903	40.9%	150 333	47.2%	(25.3%)
Borrowing	29 599	29 599	3 294	11.1%	1 442	4.9%	1 687	5.7%	6 423	21.7%	93 868	64.4%	(98.2%)
Internally generated funds	142 958	142 554	11 696	8.2%	45 371	31.7%	40 635	28.5%	97 702	68.5%	56 486	60.5%	(28.1%)
Public contributions and donations	26 762	8 000	-	-	-	-	-	-	-	-	17 518	94.2%	(100.0%)
Capital Expenditure Standard Classification	1 139 436	1 237 529	123 824	10.9%	258 572	22.7%	154 632	12.5%	537 028	43.4%	318 205	55.0%	(51.4%)
Governance and Administration	205 525	239 068	7 213	3.5%	29 023	14.1%	21 884	9.2%	58 120	24.3%	24 253	23.9%	(9.8%)
Executive & Council	170 087	192 185	4 108	2.4%	26 757	15.7%	16 322	8.5%	47 187	24.6%	4 258	5.5%	283.3%
Budget & Treasury Office	2 039	5 232	8	.4%	464	22.8%	112	2.1%	585	11.2%	99	22.3%	13.4%
Corporate Services	33 399	41 651	3 097	9.3%	1 802	5.4%	5 450	13.1%	10 348	24.8%	19 896	51.1%	(72.6%)
Community and Public Safety	145 722	179 625	140	.1%	10 251	7.0%	5 569	3.1%	15 960	8.9%	30 099	64.5%	(81.5%)
Community & Social Services	18 022	36 500	-	-	3 676	20.4%	165	.5%	3 841	10.5%	6 375	35.5%	(97.4%)
Sport And Recreation	2 440	16 585	140	5.7%	31	1.3%	202	1.2%	373	2.2%	4 996	(122.8%)	(95.9%)
Public Safety	10 460	6 960	-	-	506	4.8%	2 114	30.4%	2 619	37.6%	328	8.8%	543.9%
Housing	114 800	119 580	-	-	6 039	5.3%	3 088	2.6%	9 128	7.6%	18 399	81.5%	(83.2%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	233 124	250 280	6 447	2.8%	61 511	26.4%	50 331	20.1%	118 288	47.3%	56 644	36.4%	(11.1%)
Planning and Development	33 424	55 499	4 345	13.0%	11 264	33.7%	4 992	9.0%	20 601	37.1%	34	7.3%	14 794.8%
Road Transport	199 700	194 781	2 102	1.1%	50 247	25.2%	45 338	23.3%	97 687	50.2%	56 610	47.4%	(19.9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	554 102	567 592	110 025	19.9%	157 747	28.5%	76 847	13.5%	344 619	60.7%	207 209	64.1%	(62.9%)
Electricity	116 469	97 110	10 950	9.4%	26 267	22.6%	31 679	32.6%	68 896	70.9%	45 308	58.9%	(30.1%)
Water	127 954	179 718	19 681	15.4%	48 060	37.6%	10 480	5.8%	78 221	43.5%	81 560	52.0%	(87.2%)
Waste Water Management	298 000	284 359	79 394	26.6%	83 419	28.0%	31 819	11.2%	194 633	68.4%	79 466	74.2%	(60.0%)
Waste Management	11 679	6 404	-	-	-	-	2 869	44.8%	2 869	44.8%	875	318.0%	227.9%
Other	964	964	-	-	40	4.2%	-	-	40	4.2%	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	6 706 110	6 706 110	2 331 745	34.8%	2 047 426	30.5%	2 336 857	34.8%	6 716 028	100.1%	1 728 813	85.0%	35.2%
Property rates, penalties and collection charges	1 048 040	1 048 040	420 189	40.1%	436 798	41.7%	293 171	28.0%	1 150 158	109.7%	283 695	68.6%	3.3%
Service charges	3 299 291	3 299 291	911 340	27.6%	875 812	26.5%	701 016	21.2%	2 488 168	75.4%	683 075	67.6%	2.6%
Other revenue	115 531	115 531	394 425	341.4%	361 434	312.8%	677 082	586.1%	1 432 941	1 240.3%	236 068	132.5%	186.8%
Government - operating	1 040 688	1 040 688	264 401	25.4%	266 232	25.6%	262 627	25.2%	793 260	76.2%	255 061	100.4%	3.0%
Government - capital	1 040 688	1 040 688	331 105	31.8%	70 726	6.8%	393 293	37.8%	795 124	76.4%	255 000	141.3%	54.2%
Interest	161 873	161 873	10 284	6.4%	36 424	22.5%	9 668	6.0%	56 377	34.8%	15 914	40.8%	(39.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(4 880 856)	(4 880 856)	(2 543 985)	52.1%	(1 616 392)	33.1%	(1 602 924)	32.8%	(5 763 301)	118.1%	(1 370 676)	89.0%	16.9%
Suppliers and employees	(4 842 787)	(4 842 787)	(2 539 135)	52.4%	(1 557 905)	32.2%	(1 544 288)	31.9%	(5 641 328)	116.5%	(1 322 330)	73.3%	16.8%
Finance charges	-	0	(4 850)	-	(58 487)	-	(58 636)	(2 931 810 150.0%)	(121 973)	(6 098 647 550.0%)	(46 591)	184.0%	25.9%
Transfers and grants	(38 069)	(38 069)	-	-	-	-	-	-	-	-	(1 755)	5 848.6%	(100.0%)
Net Cash from/(used) Operating Activities	1 825 254	1 825 254	(212 240)	(11.6%)	431 034	23.6%	733 933	40.2%	952 727	52.2%	358 137	56.3%	104.9%
Cash Flow from Investing Activities													
Receipts	300	300	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	300	300	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 124 143)	(1 124 143)	(193 514)	17.2%	(282 916)	25.2%	(415 226)	36.9%	(891 656)	79.3%	(319 790)	63.3%	29.8%
Capital assets	(1 124 143)	(1 124 143)	(193 514)	17.2%	(282 916)	25.2%	(415 226)	36.9%	(891 656)	79.3%	(319 790)	63.3%	29.8%
Net Cash from/(used) Investing Activities	(1 123 843)	(1 123 843)	(193 514)	17.2%	(282 916)	25.2%	(415 226)	36.9%	(891 656)	79.3%	(319 790)	65.2%	29.8%
Cash Flow from Financing Activities													
Receipts	5 066	5 066	394	7.8%	215	4.2%	237	4.7%	846	16.7%	200 478	99.9%	(99.9%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	200 000	100.0%	(100.0%)
Increase (decrease) in consumer deposits	5 066	5 066	394	7.8%	215	4.2%	237	4.7%	846	16.7%	478	76.2%	(50.4%)
Payments	(176 312)	(176 312)	(6 666)	3.8%	(59 374)	33.7%	(43 515)	24.7%	(109 555)	62.1%	(20 743)	69.6%	109.8%
Repayment of borrowing	(176 312)	(176 312)	(6 666)	3.8%	(59 374)	33.7%	(43 515)	24.7%	(109 555)	62.1%	(20 743)	69.6%	109.8%
Net Cash from/(used) Financing Activities	(171 246)	(171 246)	(6 272)	3.7%	(59 160)	34.5%	(43 278)	25.3%	(108 709)	63.5%	179 735	108.2%	(124.1%)
Net Increase/(Decrease) in cash held	530 165	530 165	(412 026)	(77.7%)	88 958	16.8%	275 430	52.0%	(47 638)	(9.0%)	218 082	123.3%	26.3%
Cash/cash equivalents at the year begin:	491 445	695 495	695 495	141.5%	283 469	57.7%	372 427	53.5%	695 495	100.0%	444 671	140.8%	(16.2%)
Cash/cash equivalents at the year end:	1 021 610	1 225 660	283 469	27.7%	372 427	36.5%	647 857	52.9%	647 857	52.9%	662 753	134.9%	(2.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	71 289	4.6%	57 113	3.7%	57 186	3.7%	1 355 742	88.0%	1 541 330	35.4%	-	-	1 081 337
Trade and Other Receivables from Exchange Transactions - Electricity	98 257	14.4%	29 172	4.3%	17 718	2.6%	535 562	78.7%	680 709	15.6%	-	-	236 188
Receivables from Non-exchange Transactions - Property Rates	80 996	9.3%	58 940	6.8%	41 392	4.8%	689 571	79.2%	870 899	20.0%	-	-	564 138
Receivables from Exchange Transactions - Waste Water Management	23 739	6.4%	16 646	4.5%	18 671	5.0%	314 703	84.2%	373 759	8.6%	-	-	254 516
Receivables from Exchange Transactions - Waste Management	8 425	5.0%	5 565	3.3%	4 825	2.9%	149 715	88.8%	168 530	3.9%	-	-	158 572
Receivables from Exchange Transactions - Property Rental Debtors	313	.6%	509	.9%	538	1.0%	53 920	97.5%	55 279	1.3%	-	-	15 267
Interest on Arrear Debtor Accounts	20 222	3.4%	20 142	3.3%	18 575	3.1%	542 334	90.2%	601 273	13.8%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 320	5.2%	4 116	6.5%	1 606	2.5%	54 312	85.7%	63 354	1.5%	-	-	27 616
Total By Income Source	306 561	7.0%	192 203	4.4%	160 511	3.7%	3 695 858	84.9%	4 355 133	100.0%	-	-	2 337 635
Debtors Age Analysis By Customer Group													
Organs of State	40 853	5.2%	37 067	4.7%	40 222	5.1%	673 947	85.1%	792 089	18.2%	-	-	-
Commercial	145 251	14.1%	68 675	6.6%	41 872	4.1%	776 965	75.2%	1 032 762	23.7%	-	-	-
Households	120 457	4.8%	86 461	3.4%	78 417	3.1%	2 244 946	88.7%	2 530 282	58.1%	-	-	2 337 635
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	306 561	7.0%	192 203	4.4%	160 511	3.7%	3 695 858	84.9%	4 355 133	100.0%	-	-	2 337 635

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	103 671	100.0%	-	-	-	-	-	-	103 671	24.8%
Bulk Water	216 802	99.2%	1 734	.8%	-	-	-	-	218 536	52.2%
PAYE deductions	40 112	100.0%	-	-	-	-	-	-	40 112	9.6%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	27 651	49.4%	9 178	16.4%	3 688	6.6%	15 467	27.6%	55 984	13.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	388 236	92.8%	10 911	2.6%	3 688	.9%	15 467	3.7%	418 303	100.0%

Contact Details

Municipal Manager	Adv Tankiso B Mea	051 405 8621
Financial Manager	Mr E E Mohlahlo	051 405 8625

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: LETSEMENG (FS161)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	133 330	130 004	15 848	11.9%	11 523	8.6%	21 584	16.6%	48 955	37.7%	24 944	84.6%	(13.5%)
Property rates	18 225	18 225	4 460	24.5%	1 320	7.2%	1 808	9.9%	7 587	41.6%	3 880	67.9%	(53.4%)
Property rates - penalties and collection charges	-	-	-	-	(9)	-	10	-	1	-	-	-	(100.0%)
Service charges - electricity revenue	21 496	21 940	4 898	22.8%	2 289	10.6%	4 821	22.0%	12 008	54.7%	4 082	73.9%	18.1%
Service charges - water revenue	8 865	8 244	1 501	16.9%	1 039	11.7%	505	6.1%	3 045	36.9%	2 245	78.4%	(77.5%)
Service charges - sanitation revenue	10 286	9 361	1 943	18.9%	648	6.3%	1 866	19.9%	4 457	47.6%	837	60.7%	123.0%
Service charges - refuse revenue	10 108	9 501	2 135	21.1%	716	7.1%	2 147	22.6%	4 998	52.6%	1 574	66.5%	36.4%
Service charges - other	-	-	663	-	525	-	1 042	-	2 229	-	-	-	(100.0%)
Rental of facilities and equipment	600	300	60	10.1%	66	11.0%	46	15.4%	173	57.6%	72	311.1%	(35.7%)
Interest earned - external investments	797	100	-	-	-	-	-	-	-	-	2	.3%	(100.0%)
Interest earned - outstanding debtors	7 950	7 950	171	2.1%	134	1.7%	850	10.7%	1 154	14.5%	-	-	(100.0%)
Dividends received	32	5	-	-	-	-	-	-	-	-	-	-	-
Fines	34	15	0	1.2%	4	10.9%	2	14.0%	6	41.5%	1	4.2%	224.0%
Licences and permits	4	4	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	52 089	52 089	-	-	4 778	9.2%	8 447	16.2%	13 225	25.4%	12 150	110.6%	(30.5%)
Other own revenue	2 845	2 271	18	.6%	13	.5%	41	1.8%	72	3.2%	100	2.8%	(59.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	164 391	170 052	88 879	54.1%	43 496	26.5%	35 038	20.6%	167 413	98.4%	24 372	49.4%	43.8%
Employee related costs	49 220	50 166	11 889	24.2%	11 560	23.5%	11 454	22.8%	34 904	69.6%	10 599	70.9%	8.1%
Remuneration of councillors	3 500	3 859	864	24.7%	859	24.5%	1 132	29.3%	2 855	74.0%	765	68.9%	47.9%
Debt impairment	21 758	21 758	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	31 920	37 785	27 767	87.0%	23 098	72.4%	6 630	17.5%	57 495	152.2%	-	-	(100.0%)
Finance charges	50	400	128	256.1%	5	9.2%	-	-	133	33.2%	-	-	-
Bulk purchases	27 354	28 188	41 112	150.3%	3 390	12.4%	8 229	29.2%	52 731	187.1%	5 845	65.6%	40.8%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	9 050	10 132	5 191	57.4%	3 851	42.5%	5 948	58.7%	14 989	147.9%	1 328	87.7%	347.7%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	21 538	17 763	1 894	8.8%	734	3.4%	1 646	9.3%	4 274	24.1%	5 834	75.1%	(71.8%)
Loss on disposal of PPE	-	-	34	-	(1)	-	(1)	-	32	-	-	-	(100.0%)
Surplus/(Deficit)	(31 060)	(40 047)	(73 031)		(31 973)		(13 454)		(118 457)		572		
Transfers recognised - capital	46 877	-	-	-	6 790	14.5%	25 130	-	31 920	-	20 140	108.9%	24.8%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	15 817	(40 047)	(73 031)		(25 183)		11 676		(86 537)		20 712		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	15 817	(40 047)	(73 031)		(25 183)		11 676		(86 537)		20 712		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	15 817	(40 047)	(73 031)		(25 183)		11 676		(86 537)		20 712		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	15 817	(40 047)	(73 031)		(25 183)		11 676		(86 537)		20 712		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	46 877	43 047	3 642	7.8%	2 341	5.0%	4 879	11.3%	10 863	25.2%	15 789	47.2%	(69.1%)
National Government	46 877	43 047	3 642	7.8%	2 341	5.0%	4 879	11.3%	10 863	25.2%	15 731	46.8%	(69.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	46 877	43 047	3 642	7.8%	2 341	5.0%	4 879	11.3%	10 863	25.2%	15 731	46.8%	(69.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	58	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	46 877	43 047	3 642	7.8%	2 341	5.0%	4 879	11.3%	10 863	25.2%	15 789	47.2%	(69.1%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-	58	195.5%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	58	77.2%	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	372.9%	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	775	775	-	-	-	-	94	12.2%	94	12.2%	159	54.6%	(40.7%)
Community & Social Services	-	775	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	775	-	-	-	-	-	94	-	94	-	159	58.6%	(40.7%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	3 682	3 682	2 818	76.6%	1 215	33.0%	-	-	4 033	109.5%	1 232	46.5%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	3 682	3 682	2 818	76.6%	1 215	33.0%	-	-	4 033	109.5%	1 232	46.5%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	41 551	38 590	824	2.0%	1 126	2.7%	4 785	12.4%	6 735	17.5%	14 341	46.8%	(66.6%)
Electricity	4 630	800	-	-	-	-	-	-	-	-	-	88.4%	-
Water	25 000	25 000	-	-	-	-	3 215	12.9%	3 215	12.9%	13 836	43.8%	(76.8%)
Waste Water Management	7 586	7 586	824	10.9%	950	12.5%	1 255	16.5%	3 029	39.9%	504	90.4%	148.9%
Waste Management	4 335	5 204	-	-	176	4.1%	316	6.1%	492	9.5%	-	-	(100.0%)
Other	869	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	156 073	156 074	43 649	28.0%	19 591	12.6%	40 416	25.9%	103 656	66.4%	44 613	78.7%	(9.4%)
Property rates, penalties and collection charges	12 758	12 758	1 131	8.9%	2 740	21.5%	1 583	12.4%	5 454	42.8%	4 772	52.9%	(66.8%)
Service charges	35 529	35 529	2 082	5.9%	5 147	14.5%	5 219	14.7%	12 448	35.0%	7 276	68.0%	(28.3%)
Other revenue	2 428	2 428	102	4.2%	135	5.5%	37	1.5%	273	11.2%	272	16.6%	(86.6%)
Government - operating	52 089	52 089	22 646	43.5%	4 778	9.2%	8 447	16.2%	35 871	68.9%	12 150	89.6%	(30.5%)
Government - capital	46 877	46 877	17 688	37.7%	6 790	14.5%	25 130	53.6%	49 608	105.8%	20 140	84.8%	24.8%
Interest	6 362	6 362	-	-	-	-	-	-	-	-	2	.3%	(100.0%)
Dividends	32	32	-	-	2	6.0%	-	-	2	6.0%	-	-	-
Payments	(110 712)	(111 064)	(42 298)	38.2%	(20 361)	18.4%	(28 408)	25.6%	(91 067)	82.0%	(25 244)	71.0%	12.5%
Suppliers and employees	(110 662)	(110 664)	(42 298)	38.2%	(20 207)	18.3%	(28 255)	25.5%	(90 760)	82.0%	(25 232)	70.9%	12.0%
Finance charges	(50)	(400)	-	-	(154)	308.1%	(153)	38.2%	(307)	76.8%	(13)	186.8%	1 086.1%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	45 361	45 010	1 351	3.0%	(770)	(1.7%)	12 008	26.7%	12 589	28.0%	19 368	91.3%	(38.0%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(46 877)	(46 877)	(3 786)	8.1%	(2 341)	5.0%	(4 925)	10.5%	(11 051)	23.6%	(15 789)	48.8%	(68.8%)
Capital assets	(46 877)	(46 877)	(3 786)	8.1%	(2 341)	5.0%	(4 925)	10.5%	(11 051)	23.6%	(15 789)	48.8%	(68.8%)
Net Cash from/(used) Investing Activities	(46 877)	(46 877)	(3 786)	8.1%	(2 341)	5.0%	(4 925)	10.5%	(11 051)	23.6%	(15 789)	48.8%	(68.8%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(1 516)	(1 867)	(2 435)	160.6%	(3 111)	205.1%	7 083	(379.5%)	1 537	(82.4%)	3 579	(303.1%)	97.9%
Cash/cash equivalents at the year begin:	730	730	513	70.3%	(1 923)	(263.5%)	(5 033)	(689.7%)	513	70.3%	20 441	31.6%	(124.6%)
Cash/cash equivalents at the year end:	(787)	(1 137)	(1 923)	244.4%	(5 033)	639.9%	2 050	(180.3%)	2 050	(180.3%)	24 020	(420.2%)	(91.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1 018	2.4%	1 947	4.5%	1 751	4.1%	38 230	89.0%	42 945	26.6%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	481	9.0%	533	10.0%	114	2.1%	4 202	78.8%	5 331	3.3%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 434	3.7%	2 042	5.3%	702	1.8%	34 151	89.1%	38 329	23.8%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	779	2.1%	1 417	3.9%	701	1.9%	33 467	92.0%	36 363	22.6%	-	-	-
Receivables from Exchange Transactions - Waste Management	752	2.1%	1 364	3.9%	670	1.9%	32 490	92.1%	35 276	21.9%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	35	1.1%	49	1.6%	18	.6%	2 983	96.7%	3 085	1.9%	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	13	(15.7%)	19	(21.8%)	3	(3.5%)	(121)	141.1%	(86)	(.1%)	-	-	-
Total By Income Source	4 511	2.8%	7 370	4.6%	3 959	2.5%	145 403	90.2%	161 243	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	311	2.8%	550	4.9%	267	2.4%	10 153	90.0%	11 281	7.0%	-	-	-
Commercial	583	4.2%	873	6.2%	200	1.4%	12 336	88.2%	13 992	8.7%	-	-	-
Households	3 515	2.6%	5 786	4.3%	3 441	2.6%	122 188	90.6%	134 930	83.7%	-	-	-
Other	101	9.7%	161	15.5%	52	5.0%	727	69.8%	1 041	.6%	-	-	-
Total By Customer Group	4 511	2.8%	7 370	4.6%	3 959	2.5%	145 403	90.2%	161 243	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	10 254	100.0%	10 254	76.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	208	100.0%	-	-	-	-	208	1.6%
Other	269	9.3%	190	6.6%	225	7.8%	2 207	76.3%	2 891	21.6%
Total	269	2.0%	399	3.0%	225	1.7%	12 461	93.3%	13 353	100.0%

Contact Details

Municipal Manager	Mr Lucas Mkhwane	053 330 0206
Financial Manager	Mrs (Acting) Jemina Mazinyo	053 330 0208

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: KOPANONG (FS162)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	245 917	231 580	63 672	25.9%	31 583	12.8%	9 035	3.9%	104 291	45.0%	15 087	44.2%	(40.1%)
Property rates	18 439	19 263	19 785	107.3%	(309)	(1.7%)	(188)	(1.0%)	19 288	100.1%	(82)	72.3%	128.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	70 236	70 236	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	30 647	13 226	3 127	10.2%	2 871	9.4%	3 428	25.9%	9 426	71.3%	6 629	74.4%	(48.3%)
Service charges - sanitation revenue	14 072	13 950	3 991	28.4%	4 008	28.5%	2 676	19.2%	10 674	76.5%	3 366	87.1%	(20.5%)
Service charges - refuse revenue	10 048	10 167	2 922	29.1%	2 908	28.9%	1 941	19.1%	7 772	76.4%	2 373	85.8%	(18.2%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 255	784	235	18.8%	235	18.7%	151	19.2%	621	79.2%	135	-	11.4%
Interest earned - external investments	1 369	275	-	-	137	10.0%	-	-	137	50.0%	-	-	-
Interest earned - outstanding debtors	11 827	11 924	3 321	28.1%	2 641	22.3%	-	-	5 962	50.0%	1 326	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	54	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	70 030	70 030	30 005	42.8%	18 910	27.0%	900	1.3%	49 815	71.1%	-	40.8%	(100.0%)
Other own revenue	17 938	21 725	286	1.6%	182	1.0%	128	.6%	596	2.7%	1 339	30.4%	(90.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	334 787	354 582	40 145	12.0%	53 765	16.1%	22 199	6.3%	116 109	32.7%	44 927	40.5%	(50.6%)
Employee related costs	106 970	105 293	26 453	24.7%	25 952	24.3%	8 701	8.3%	61 106	58.0%	24 648	80.8%	(64.7%)
Remuneration of councillors	4 583	4 583	997	21.7%	1 001	21.8%	667	14.6%	2 665	58.1%	1 028	61.8%	(35.1%)
Debt impairment	28 828	24 280	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	61 000	61 000	-	-	-	-	-	-	-	-	-	-	-
Finance charges	315	20 739	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	78 260	74 042	3 512	4.5%	9 343	11.9%	2 105	2.8%	14 960	20.2%	9 729	30.9%	(78.4%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	54 830	64 645	9 182	16.7%	17 469	31.9%	10 725	16.6%	37 377	57.8%	9 522	54.2%	12.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(88 871)	(123 002)	23 528		(22 182)		(13 164)		(11 818)		(29 840)		
Transfers recognised - capital	57 533	57 533	20 863	36.3%	19 696	34.2%	-	-	40 559	70.5%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(31 338)	(65 469)	44 391		(2 486)		(13 164)		28 741		(29 840)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(31 338)	(65 469)	44 391		(2 486)		(13 164)		28 741		(29 840)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(31 338)	(65 469)	44 391		(2 486)		(13 164)		28 741		(29 840)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(31 338)	(65 469)	44 391		(2 486)		(13 164)		28 741		(29 840)		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	57 533	57 533	11 497	20.0%	12 443	21.6%	1 282	2.2%	25 222	43.8%	7 308	18.4%	(82.5%)
National Government	57 533	57 533	11 497	20.0%	12 443	21.6%	1 282	2.2%	25 222	43.8%	7 308	18.4%	(82.5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	57 533	57 533	11 497	20.0%	12 443	21.6%	1 282	2.2%	25 222	43.8%	7 308	18.4%	(82.5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	57 533	57 533	11 497	20.0%	12 443	21.6%	1 282	2.2%	25 222	43.8%	7 308	18.4%	(82.5%)
Governance and Administration	-	-	-	-	550	-	-	-	550	-	91	56.9%	(100.0%)
Executive & Council	-	-	-	-	550	-	-	-	550	-	91	56.9%	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	9 200	9 200	-	-	3 228	35.1%	539	5.9%	3 767	40.9%	-	-	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	9 200	9 200	-	-	3 228	35.1%	539	5.9%	3 767	40.9%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	9 438	9 438	7 123	75.5%	5 228	55.4%	216	2.3%	12 567	133.2%	-	224.0%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	9 438	9 438	7 123	75.5%	5 228	55.4%	216	2.3%	12 567	133.2%	-	224.0%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	38 895	38 895	4 374	11.2%	3 436	8.8%	527	1.4%	8 337	21.4%	7 217	15.6%	(92.7%)
Electricity	4 500	4 500	420	9.3%	552	12.3%	-	-	972	21.6%	-	4.0%	-
Water	28 303	26 800	3 576	12.6%	2 202	7.8%	110	.4%	5 889	22.0%	-	-	(100.0%)
Waste Water Management	146	146	-	-	-	-	417	285.4%	417	285.4%	2 148	489.7%	(80.6%)
Waste Management	5 946	7 449	378	6.4%	682	11.5%	-	-	1 060	14.2%	5 070	59.9%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	208 871	170 734	61 222	29.3%	52 901	25.3%	47 699	27.9%	161 821	94.8%	29 799	50.9%	60.1%
Property rates, penalties and collection charges	14 752	15 410	1 900	12.9%	2 998	20.3%	5 431	35.2%	10 330	67.0%	3 122	52.8%	74.0%
Service charges	27 384	16 879	4 238	15.5%	4 413	16.1%	4 190	24.8%	12 841	76.1%	3 721	11.0%	12.6%
Other revenue	39 172	10 880	4 215	10.8%	1 808	4.6%	5 364	49.3%	11 387	104.7%	124	8.3%	4 223.1%
Government - operating	70 030	70 030	30 005	42.8%	22 893	32.7%	16 832	24.0%	69 730	99.6%	17 663	97.9%	(4.7%)
Government - capital	57 533	57 533	20 863	36.3%	20 789	36.1%	15 881	27.6%	57 533	100.0%	5 169	72.6%	207.2%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(203 112)	(199 708)	(36 483)	18.0%	(33 867)	16.7%	(24 243)	12.1%	(94 593)	47.4%	(23 172)	50.1%	4.6%
Suppliers and employees	(203 112)	(199 708)	(36 483)	18.0%	(33 867)	16.7%	(24 243)	12.1%	(94 593)	47.4%	(23 172)	50.1%	4.6%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	5 759	(28 975)	24 739	429.6%	19 034	330.5%	23 456	(81.0%)	67 228	(232.0%)	6 627	53.3%	253.9%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(57 533)	(57 533)	(16 149)	28.1%	(12 443)	21.6%	(1 282)	2.2%	(29 874)	51.9%	-	-	(100.0%)
Capital assets	(57 533)	(57 533)	(16 149)	28.1%	(12 443)	21.6%	(1 282)	2.2%	(29 874)	51.9%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(57 533)	(57 533)	(16 149)	28.1%	(12 443)	21.6%	(1 282)	2.2%	(29 874)	51.9%	-	-	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(51 774)	(86 508)	8 589	(16.6%)	6 591	(12.7%)	22 174	(25.6%)	37 354	(43.2%)	6 627	6 415.1%	234.6%
Cash/cash equivalents at the year begin:	-	-	-	-	8 589	-	15 180	-	-	-	29 079	-	(47.8%)
Cash/cash equivalents at the year end:	(51 774)	(86 508)	8 589	(16.6%)	15 180	(29.3%)	37 354	(43.2%)	37 354	(43.2%)	35 706	54.1%	4.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group													
Orgons of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	3 704	1.6%	4 829	2.1%	4 422	1.9%	218 367	94.4%	231 322	74.6%
PAYE deductions	987	57.4%	1 102	64.1%	1 051	61.1%	(1 421)	(82.7%)	1 719	.6%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 458	2.9%	1 485	3.0%	1 478	3.0%	45 494	91.1%	49 915	16.1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	51	.7%	134	1.9%	7 048	97.4%	7 234	2.3%
Other	1 240	6.2%	1 239	6.2%	1 245	6.3%	16 190	81.3%	19 915	6.4%
Total	7 389	2.4%	8 707	2.8%	8 330	2.7%	285 679	92.1%	310 104	100.0%

Contact Details

Municipal Manager	Ms Lebohang Y Moletsane	051 713 9203
Financial Manager	Mr P M Mekgoe	051 713 9297

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MOHOKARE (FS163)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	169 600	171 221	40 840	24.1%	31 262	18.4%	25 186	14.7%	97 288	56.8%	24 527	65.1%	2.7%
Property rates	7 501	7 622	505	6.7%	1 190	15.9%	1 198	15.7%	2 892	37.9%	2 359	72.6%	(49.2%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	34 144	34 427	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	10 335	10 678	6 457	62.5%	8 690	84.1%	5 887	55.1%	21 034	197.0%	6 344	194.4%	(7.2%)
Service charges - sanitation revenue	9 522	10 000	2 264	23.8%	2 463	25.9%	2 464	24.6%	7 191	71.9%	2 308	77.2%	6.8%
Service charges - refuse revenue	6 071	6 345	1 390	22.9%	1 538	25.3%	1 538	24.2%	4 466	70.4%	1 430	74.7%	7.6%
Service charges - other	267	-	4	1.3%	-	-	-	-	4	-	16	47.7%	(100.0%)
Rental of facilities and equipment	893	893	118	13.3%	122	13.7%	116	13.0%	357	40.0%	195	82.7%	(40.4%)
Interest earned - external investments	450	450	1 749	388.6%	1 805	401.1%	151	33.5%	3 704	823.2%	34	24.7%	342.3%
Interest earned - outstanding debtors	8 328	8 328	(251)	(3.0%)	-	-	-	-	(251)	(3.0%)	353	48.8%	(100.0%)
Dividends received	10	10	-	-	-	-	-	-	-	-	-	86.9%	-
Fines	18 000	18 000	1 449	8.1%	917	5.1%	1 641	9.1%	4 007	22.3%	382	39.0%	329.7%
Licences and permits	2	2	1	57.4%	1	41.3%	-	-	2	98.7%	0	105.0%	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	58 955	58 955	25 507	43.3%	12 188	20.7%	10 666	18.1%	48 361	82.0%	10 852	92.1%	(1.7%)
Other own revenue	15 123	15 511	1 648	10.9%	2 348	15.5%	1 526	9.8%	5 522	35.6%	253	26.3%	501.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	168 952	171 236	21 626	12.8%	25 203	14.9%	24 011	14.0%	70 841	41.4%	14 413	34.7%	66.6%
Employee related costs	64 852	69 138	15 771	24.3%	18 468	28.5%	16 413	23.7%	50 652	73.3%	15 081	73.8%	8.8%
Remuneration of councillors	4 109	3 920	876	21.3%	883	21.5%	1 055	26.9%	2 815	71.8%	872	66.2%	21.1%
Debt impairment	20 047	18 600	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	26 864	26 550	-	-	-	-	-	-	-	-	-	-	-
Finance charges	1 400	3 976	183	13.1%	25	1.8%	150	3.8%	358	9.0%	108	23.2%	38.6%
Bulk purchases	22 608	22 608	341	1.5%	235	1.0%	98	.4%	673	3.0%	306	7.1%	(68.1%)
Other Materials	-	6 608	-	-	-	-	532	8.0%	532	8.0%	-	-	(100.0%)
Contracted services	150	5 437	44	29.3%	84	55.8%	2 678	49.3%	2 806	51.6%	24	18.8%	10 883.9%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	28 923	14 399	4 490	15.5%	5 508	19.0%	3 085	21.4%	13 084	90.9%	(1 978)	24.9%	(256.0%)
Loss on disposal of PPE	-	-	(80)	-	-	-	-	-	(80)	-	-	-	-
Surplus/(Deficit)	648	(15)	19 213		6 059		1 175		26 448		10 113		
Transfers recognised - capital	68 236	68 236	27 404	40.2%	16 205	23.7%	30 627	44.9%	74 236	108.8%	30 753	86.4%	(.4%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	68 884	68 221	46 617		22 264		31 802		100 684		40 867		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	68 884	68 221	46 617		22 264		31 802		100 684		40 867		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	68 884	68 221	46 617		22 264		31 802		100 684		40 867		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	68 884	68 221	46 617		22 264		31 802		100 684		40 867		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	68 672	68 672	3 067	4.5%	10 813	15.7%	6 814	9.9%	20 694	30.1%	6 728	29.1%	1.3%
National Government	67 324	67 324	3 058	4.5%	10 786	16.0%	6 705	10.0%	20 550	30.5%	6 712	29.3%	(.1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	67 324	67 324	3 058	4.5%	10 786	16.0%	6 705	10.0%	20 550	30.5%	6 712	29.3%	(.1%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 348	1 348	9	.7%	27	2.0%	109	8.1%	145	10.7%	16	10.4%	592.5%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	68 672	68 672	3 067	4.5%	10 813	15.7%	6 814	9.9%	20 694	30.1%	6 728	29.1%	1.3%
Governance and Administration	650	638	-	-	27	4.2%	76	12.0%	103	16.2%	5	6.6%	1 361.4%
Executive & Council	12	-	-	-	-	-	45	-	45	-	-	-	(100.0%)
Budget & Treasury Office	635	-	-	-	-	-	-	-	-	-	-	.5%	-
Corporate Services	3	638	-	-	27	902.6%	31	4.8%	58	9.1%	5	30.8%	490.6%
Community and Public Safety	7 227	7 227	1 234	17.1%	1 725	23.9%	2 608	36.1%	5 567	77.0%	(0)	373.8%	(560 901.1%)
Community & Social Services	6 407	6 407	1 234	19.3%	1 725	26.9%	395	6.2%	3 354	52.4%	(0)	(.4%)	(85 035.5%)
Sport And Recreation	821	821	-	-	-	-	2 213	269.6%	2 213	269.6%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 765	2 777	-	-	1 028	37.2%	515	18.5%	1 543	55.6%	1 454	23.7%	(64.6%)
Planning and Development	-	12	-	-	-	-	-	-	-	-	10	-	(100.0%)
Road Transport	2 765	2 765	-	-	1 028	37.2%	515	18.6%	1 543	55.8%	1 444	23.7%	(64.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	58 030	58 030	1 833	3.2%	8 033	13.8%	3 615	6.2%	13 481	23.2%	5 270	30.5%	(31.4%)
Electricity	1 289	1 289	-	-	-	-	-	-	-	-	68	-	(100.0%)
Water	50 920	50 920	1 832	3.6%	8 033	15.8%	3 615	7.1%	13 480	26.5%	4 755	29.3%	(24.0%)
Waste Water Management	5 821	5 821	1	-	-	-	-	-	1	-	447	214.1%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	207 550	208 445	55 420	26.7%	30 554	14.7%	46 141	22.1%	132 115	63.4%	45 399	68.1%	1.6%
Property rates, penalties and collection charges	3 376	3 430	667	19.8%	601	17.8%	1 240	36.1%	2 507	73.1%	1 548	109.3%	(19.9%)
Service charges	39 249	39 702	928	2.4%	805	2.0%	1 109	2.8%	2 842	7.2%	1 471	11.1%	(24.6%)
Other revenue	33 527	33 915	899	2.7%	705	2.1%	2 731	8.1%	4 335	12.8%	740	29.6%	269.0%
Government - operating	58 955	58 955	25 507	43.3%	12 188	20.7%	10 366	17.6%	48 061	81.5%	10 852	92.1%	(4.5%)
Government - capital	68 236	68 236	27 404	40.2%	16 205	23.7%	30 627	44.9%	74 236	108.8%	30 753	86.4%	(.4%)
Interest	4 198	4 198	15	.3%	51	1.2%	68	1.6%	134	3.2%	34	1.7%	101.2%
Dividends	10	10	-	-	-	-	-	-	-	-	-	86.9%	-
Payments	(122 042)	(126 086)	(28 656)	23.5%	(21 039)	17.2%	(21 298)	16.9%	(70 992)	56.3%	(21 657)	60.1%	(1.7%)
Suppliers and employees	(120 642)	(122 110)	(28 622)	23.7%	(20 996)	17.4%	(21 255)	17.4%	(70 873)	58.0%	(21 495)	60.7%	(1.1%)
Finance charges	(1 400)	(3 976)	(34)	2.4%	(43)	3.1%	(43)	1.1%	(120)	3.0%	(162)	22.2%	(73.5%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	85 508	82 359	26 765	31.3%	9 515	11.1%	24 843	30.2%	61 123	74.2%	23 742	79.8%	4.6%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	(18 363)	-	(18 363)	-	8 020	-	(329.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	(18 363)	-	(18 363)	-	8 020	-	(329.0%)
Payments	(68 672)	(68 672)	(11 095)	16.2%	(11 528)	16.8%	(8 404)	12.2%	(31 027)	45.2%	(2 399)	44.9%	250.4%
Capital assets	(68 672)	(68 672)	(11 095)	16.2%	(11 528)	16.8%	(8 404)	12.2%	(31 027)	45.2%	(2 399)	44.9%	250.4%
Net Cash from/(used) Investing Activities	(68 672)	(68 672)	(11 095)	16.2%	(11 528)	16.8%	(26 767)	39.0%	(49 390)	71.9%	5 621	47.6%	(576.2%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(276)	(267)	-	-	(69)	24.9%	-	-	(69)	25.8%	-	-	-
Repayment of borrowing	(276)	(267)	-	-	(69)	24.9%	-	-	(69)	25.8%	-	-	-
Net Cash from/(used) Financing Activities	(276)	(267)	-	-	(69)	24.9%	-	-	(69)	25.8%	-	-	-
Net Increase/(Decrease) in cash held	16 560	13 420	15 669	94.6%	(2 081)	(12.6%)	(1 925)	(14.3%)	11 663	86.9%	29 363	(413.1%)	(106.6%)
Cash/cash equivalents at the year begin:	13 991	14 787	14 787	105.7%	30 456	217.7%	28 375	191.9%	14 787	100.0%	1 191	96.4%	2 282.5%
Cash/cash equivalents at the year end:	30 551	28 207	30 456	99.7%	28 375	92.9%	26 450	93.8%	26 450	93.8%	30 554	(5 856.3%)	(13.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1 883	2.2%	2 191	2.6%	3 078	3.6%	77 216	91.5%	84 368	41.9%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	42	100.0%	42	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	399	1.6%	394	1.6%	349	1.4%	23 884	95.4%	25 026	12.4%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	824	2.4%	803	2.3%	784	2.3%	32 267	93.0%	34 678	17.2%	-	-	-
Receivables from Exchange Transactions - Waste Management	514	4.6%	504	4.6%	496	4.5%	9 552	86.3%	11 065	5.5%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	34	1.5%	34	1.5%	30	1.4%	2 115	95.5%	2 213	1.1%	-	-	-
Interest on Arrear Debtor Accounts	-	-	6	-	-	-	27 355	100.0%	27 361	13.6%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	383	2.3%	402	2.4%	547	3.3%	15 305	92.0%	16 637	8.3%	-	-	-
Total By Income Source	4 037	2.0%	4 334	2.2%	5 284	2.6%	187 736	93.2%	201 391	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	416	13.7%	414	13.7%	329	10.9%	1 869	61.7%	3 028	1.5%	-	-	-
Commercial	306	1.6%	298	1.5%	410	2.1%	18 281	94.7%	19 296	9.6%	-	-	-
Households	3 252	1.9%	3 564	2.0%	4 433	2.5%	164 018	93.6%	175 266	87.0%	-	-	-
Other	63	1.7%	57	1.5%	113	3.0%	3 568	93.9%	3 801	1.9%	-	-	-
Total By Customer Group	4 037	2.0%	4 334	2.2%	5 284	2.6%	187 736	93.2%	201 391	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	6	.5%	218	17.9%	295	24.3%	697	57.3%	1 216	1.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	818	2.5%	832	2.6%	807	2.5%	29 753	92.4%	32 210	47.3%
Loan repayments	7	1.1%	7	1.0%	7	1.0%	670	96.9%	691	1.0%
Trade Creditors	1 145	3.5%	1 139	3.5%	671	2.1%	29 556	90.9%	32 511	47.7%
Auditor-General	(5 834)	(389.8%)	154	10.3%	100	6.7%	7 076	472.9%	1 496	2.2%
Other	-	-	-	-	-	-	-	-	-	-
Total	(3 857)	(5.7%)	2 349	3.4%	1 880	2.8%	67 752	99.5%	68 124	100.0%

Contact Details

Municipal Manager	Mr Thabo Chirstian Panyani	051 673 9600
Financial Manager	Mr P Dyonase	051 673 9632

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: XHARIEP (DC16)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	57 818	57 818	15 376	26.6%	11 848	20.5%	9 057	15.7%	36 280	62.7%	8 601	54.2%	5.3%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	36	-	72	-	108	-	216	-	108	-	-
Interest earned - external investments	-	-	111	-	4	-	4	-	119	-	3	-	29.1%
Interest earned - outstanding debtors	-	-	-	-	36	-	116	-	152	-	100	-	15.5%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	57 188	57 188	15 175	26.5%	11 711	20.5%	8 811	15.4%	35 698	62.4%	8 371	53.5%	5.3%
Other own revenue	630	630	53	8.4%	24	3.8%	18	2.9%	96	15.2%	20	9.8%	(6.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	57 980	57 980	12 889	22.2%	11 571	20.0%	11 077	19.1%	35 536	61.3%	10 282	63.4%	7.7%
Employee related costs	38 794	38 794	9 514	24.5%	9 835	25.4%	9 316	24.0%	28 665	73.9%	8 413	67.7%	10.7%
Remuneration of councillors	4 317	4 317	1 026	23.8%	1 042	24.1%	1 316	30.5%	3 384	78.4%	1 027	67.1%	28.1%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	1 600	1 600	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	29	-	-	-	-	-	29	-	0	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	0	-	-	-	-	-	0	-	-	-	-
Contracted services	-	-	14	-	-	-	-	-	14	-	-	-	-
Transfers and grants	-	-	2	-	-	-	-	-	2	-	-	-	-
Other expenditure	13 269	13 269	2 303	17.4%	694	5.2%	444	3.3%	3 442	25.9%	841	57.6%	(47.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(162)	(162)	2 487		276		(2 020)		743		(1 681)		
Transfers recognised - capital	(1 438)	(1 438)	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(1 600)	(1 600)	2 487		276		(2 020)		743		(1 681)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(1 600)	(1 600)	2 487		276		(2 020)		743		(1 681)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(1 600)	(1 600)	2 487		276		(2 020)		743		(1 681)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(1 600)	(1 600)	2 487		276		(2 020)		743		(1 681)		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	1 438	1 443	-	-	-	-	-	-	-	-	-	-	-
National Government	-	70	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	1 438	1 373	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	1 438	1 443	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	1 438	1 443	-	-	-	-	-	-	-	-	-	-	-
Governance and Administration	1 398	1 443	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	665	816	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	73	73	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	660	554	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	40	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	40	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	57 818	56 182	16 915	29.3%	11 602	20.1%	9 309	16.6%	37 826	67.3%	9 021	66.9%	3.2%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	630	630	17	2.6%	13	2.0%	9	1.4%	38	6.1%	10	3.8%	(13.7%)
Government - operating	57 188	55 552	16 881	29.5%	11 586	20.3%	9 299	16.7%	37 766	68.0%	9 008	67.6%	3.2%
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	17	-	3	-	2	-	22	-	3	-	(18.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(59 418)	(62 684)	(16 543)	27.8%	(13 608)	22.9%	(9 600)	15.3%	(39 751)	63.4%	(8 584)	65.0%	11.8%
Suppliers and employees	(59 418)	(62 684)	(16 475)	27.7%	(13 534)	22.8%	(9 540)	15.2%	(39 548)	63.1%	(8 550)	64.9%	11.6%
Finance charges	-	-	(69)	-	(74)	-	(60)	-	(203)	-	(34)	-	79.9%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(1 600)	(6 501)	372	(23.2%)	(2 006)	125.4%	(291)	4.5%	(1 925)	29.6%	437	8.4%	(166.6%)
Cash Flow from Investing Activities													
Receipts	-	-	10	-	-	-	-	-	10	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	10	-	-	-	-	-	10	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	-	-	10	-	-	-	-	-	10	-	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(1 600)	(6 501)	382	(23.9%)	(2 006)	125.4%	(291)	4.5%	(1 915)	29.5%	437	(19.4%)	(166.6%)
Cash/cash equivalents at the year begin:	-	-	1 886	-	2 268	-	262	-	1 886	-	76	-	245.0%
Cash/cash equivalents at the year end:	(1 600)	(6 501)	2 268	(141.7%)	262	(16.4%)	(29)	.5%	(29)	.5%	513	(28.5%)	(105.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	269	5.7%	121	2.6%	79	1.7%	4 274	90.1%	4 743	92.7%	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	375	100.0%	375	7.3%	-	-	-
Total By Income Source	269	5.3%	121	2.4%	79	1.5%	4 649	90.8%	5 117	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Orgons of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	269	5.3%	121	2.4%	79	1.5%	4 649	90.8%	5 117	100.0%	-	-	-
Total By Customer Group	269	5.3%	121	2.4%	79	1.5%	4 649	90.8%	5 117	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	50	1.5%	43	1.3%	3 292	97.2%	3 385	35.2%
Other	68	1.1%	213	3.4%	322	5.2%	5 624	90.3%	6 226	64.8%
Total	68	.7%	263	2.7%	365	3.8%	8 915	92.8%	9 611	100.0%

Contact Details

Municipal Manager	Mr Sipho Thomas	051 713 9304
Financial Manager	Mr Sejane Matobako	051 713 9307

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MASILONYANA (FS181)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

R thousands	2017/18 Budget Main appropriation	2017/18 Budget Adjusted Budget	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter 1st Q as % of Main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter 2nd Q as % of Main appropriation	2017/18 Third Quarter Actual Expenditure	2017/18 Third Quarter 3rd Q as % of adjusted budget	2017/18 Year to Date Actual Expenditure	2017/18 Year to Date Total Expenditure as % of adjusted budget	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	257 822	248 702	92 245	35.8%	69 723	27.0%	40 353	16.2%	202 321	81.4%	48 456	115.7%	(16.7%)
Property rates	42 213	42 213	16 384	38.8%	16 415	38.9%	15 504	36.7%	48 304	114.4%	8 084	289.5%	91.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	32 888	32 888	10 691	32.5%	5 811	17.7%	2 005	6.1%	18 507	56.3%	5 685	68.7%	(64.7%)
Service charges - water revenue	38 144	38 145	13 232	34.7%	12 847	33.7%	4 201	11.0%	30 280	79.4%	10 253	89.3%	(59.0%)
Service charges - sanitation revenue	22 098	22 098	6 695	30.3%	6 657	30.1%	2 203	10.0%	15 555	70.4%	6 050	90.1%	(63.6%)
Service charges - refuse revenue	14 289	14 288	3 627	25.4%	3 606	25.2%	1 192	8.3%	8 426	59.0%	3 166	77.8%	(62.3%)
Service charges - other	-	-	46	-	44	-	12 186	-	12 277	-	62	-	19 403.3%
Rental of facilities and equipment	149	149	(60)	(40.0%)	(61)	(40.7%)	21	14.2%	(99)	(66.5%)	12	22.0%	82.5%
Interest earned - external investments	564	564	87	15.4%	-	-	-	-	87	15.4%	13	8.6%	(100.0%)
Interest earned - outstanding debtors	4 757	4 757	-	-	-	-	24	.5%	24	.5%	(31)	29.7%	(177.5%)
Dividends received	6	6	-	-	-	-	-	-	-	-	-	-	-
Fines	-	1	(30)	-	(4)	-	-	-	(34)	(2 974.8%)	33	16 336.8%	(100.0%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	97 714	89 833	41 573	42.5%	24 406	25.0%	3 000	3.3%	68 979	76.8%	14 592	70.4%	(79.4%)
Other own revenue	5 000	3 760	-	-	-	-	17	.4%	17	.4%	538	4 960.2%	(96.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	246 270	221 300	54 193	22.0%	21 771	8.8%	8 298	3.7%	84 262	38.1%	42 213	39.1%	(80.3%)
Employee related costs	89 286	89 286	23 716	26.6%	19 204	21.5%	6 938	7.8%	49 858	55.8%	20 911	77.1%	(66.8%)
Remuneration of councillors	6 893	6 893	1 073	15.6%	1 057	15.3%	353	5.1%	2 483	36.0%	1 079	52.1%	(67.3%)
Debt impairment	35 000	35 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	26 534	26 534	-	-	-	-	-	-	-	-	-	-	-
Finance charges	4 335	1 335	-	-	-	-	62	4.7%	62	4.7%	563	26.6%	(88.9%)
Bulk purchases	42 292	24 453	11 003	26.0%	-	-	319	1.3%	11 322	46.3%	16 206	54.2%	(98.0%)
Other Materials	11 059	11 059	2 108	19.1%	1 396	12.6%	-	-	3 503	31.7%	-	25.0%	-
Contracted services	3 675	3 175	1 988	54.1%	16	.4%	342	10.8%	2 345	73.9%	-	12.6%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	27 196	23 565	14 305	52.6%	98	.4%	285	1.2%	14 688	62.3%	3 454	21.8%	(91.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	11 551	27 402	38 051		47 953		32 055		118 059		6 243		
Transfers recognised - capital	51 263	30 913	9 037	17.6%	19 776	38.6%	-	-	28 813	93.2%	-	107.2%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	2 961	3 645	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	65 775	61 960	47 088		67 729		32 055		146 872		6 243		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	65 775	61 960	47 088		67 729		32 055		146 872		6 243		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	65 775	61 960	47 088		67 729		32 055		146 872		6 243		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	65 775	61 960	47 088		67 729		32 055		146 872		6 243		

Part 2: Capital Revenue and Expenditure

R thousands	2017/18 Budget Main appropriation	2017/18 Budget Adjusted Budget	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter 1st Q as % of Main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter 2nd Q as % of Main appropriation	2017/18 Third Quarter Actual Expenditure	2017/18 Third Quarter 3rd Q as % of adjusted budget	2017/18 Year to Date Actual Expenditure	2017/18 Year to Date Total Expenditure as % of adjusted budget	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	51 263	34 558	2 636	5.1%	3 090	6.0%	1 524	4.4%	7 249	21.0%	200	53.0%	661.9%
National Government	43 768	30 913	2 636	6.0%	3 090	7.1%	1 512	4.9%	7 238	23.4%	-	50.9%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	43 768	30 913	2 636	6.0%	3 090	7.1%	1 512	4.9%	7 238	23.4%	-	50.9%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 495	3 645	-	-	-	-	11	.3%	11	.3%	200	54.9%	(94.3%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	51 263	34 558	2 636	5.1%	3 090	6.0%	1 524	4.4%	7 249	21.0%	200	53.0%	661.9%
Governance and Administration	1 000	2 588	189	18.9%	-	-	-	-	189	7.3%	-	-	-
Executive & Council	-	2 588	189	-	-	-	-	-	189	7.3%	-	-	-
Budget & Treasury Office	1 000	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	8 402	495	-	-	-	-	-	-	-	-	-	60.2%	-
Community & Social Services	6 627	405	-	-	-	-	-	-	-	-	-	152.8%	-
Sport And Recreation	1 685	-	-	-	-	-	-	-	-	-	-	21.4%	-
Public Safety	90	90	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	14 861	9 091	2 447	16.5%	2 937	19.8%	26	.3%	5 410	59.5%	200	49.0%	(86.8%)
Planning and Development	1 000	-	-	-	-	-	-	-	-	-	-	385.7%	-
Road Transport	13 861	9 091	2 447	17.7%	2 937	21.2%	26	.3%	5 410	59.5%	200	42.6%	(86.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	27 000	22 384	-	-	152	.6%	1 497	6.7%	1 650	7.4%	-	197.1%	(100.0%)
Electricity	10 000	6 750	-	-	-	-	-	-	-	-	-	-	-
Water	15 000	13 634	-	-	152	1.0%	1 497	11.0%	1 650	12.1%	-	148.4%	(100.0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	253 962	279 616	55 714	21.9%	48 752	19.2%	37 099	13.3%	141 565	50.6%	52 951	75.8%	(29.9%)
Property rates, penalties and collection charges	29 549	42 213	3 089	10.5%	2 593	8.8%	9 242	21.9%	14 924	35.4%	4 285	93.1%	115.7%
Service charges	75 194	107 569	1 910	2.5%	1 883	2.5%	2 050	1.9%	5 843	5.4%	7 784	29.3%	(73.7%)
Other revenue	3 886	4 325	104	2.7%	94	2.4%	55	1.3%	253	5.9%	2 761	1 072.6%	(98.0%)
Government - operating	97 714	89 833	41 573	42.5%	24 406	25.0%	25 753	28.7%	91 732	102.1%	35 777	90.6%	(28.0%)
Government - capital	43 768	30 913	9 037	20.6%	19 776	45.2%	-	-	28 813	93.2%	2 363	129.2%	(100.0%)
Interest	3 850	4 757	-	-	-	-	-	-	-	-	(20)	.4%	(100.0%)
Dividends	1	6	-	-	-	-	-	-	-	-	-	-	-
Payments	(193 095)	(177 697)	(59 432)	30.8%	(44 608)	23.1%	(42 107)	23.7%	(146 147)	82.2%	(44 518)	77.3%	(5.4%)
Suppliers and employees	(188 760)	(176 362)	(59 425)	31.5%	(44 608)	23.6%	(42 107)	23.9%	(146 140)	82.9%	(44 011)	78.9%	(4.3%)
Finance charges	(4 335)	(1 335)	(7)	.2%	-	-	-	-	(7)	.5%	(507)	21.8%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	60 867	101 919	(3 719)	(6.1%)	4 144	6.8%	(5 007)	(4.9%)	(4 582)	(4.5%)	8 433	64.5%	(159.4%)
Cash Flow from Investing Activities													
Receipts	1 240	-	4 244	342.2%	8 189	660.4%	(1 915)	-	10 518	-	(2 981)	-	(35.8%)
Proceeds on disposal of PPE	1 240	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	4 244	-	8 189	-	(1 915)	-	10 518	-	(2 981)	-	(35.8%)
Payments	(43 768)	(34 808)	(5 000)	11.4%	(3 090)	7.1%	(1 524)	4.4%	(9 613)	27.6%	(200)	64.6%	661.9%
Capital assets	(43 768)	(34 808)	(5 000)	11.4%	(3 090)	7.1%	(1 524)	4.4%	(9 613)	27.6%	(200)	64.6%	661.9%
Net Cash from/(used) Investing Activities	(42 528)	(34 808)	(756)	1.8%	5 099	(12.0%)	(3 439)	9.9%	905	(2.6%)	(3 181)	80.6%	8.1%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(744)	(752)	-	-	-	-	(376)	50.0%	(376)	50.0%	-	25.0%	(100.0%)
Repayment of borrowing	(744)	(752)	-	-	-	-	(376)	50.0%	(376)	50.0%	-	25.0%	(100.0%)
Net Cash from/(used) Financing Activities	(744)	(752)	-	-	-	-	(376)	50.0%	(376)	50.0%	-	(545.7%)	(100.0%)
Net Increase/(Decrease) in cash held	17 595	66 359	(4 475)	(25.4%)	9 243	52.5%	(8 822)	(13.3%)	(4 054)	(6.1%)	5 252	528.8%	(268.0%)
Cash/cash equivalents at the year begin:	980	-	5 942	606.3%	1 467	149.7%	10 711	-	5 942	-	(3 305)	100.0%	(424.1%)
Cash/cash equivalents at the year end:	18 575	66 359	1 467	7.9%	10 711	57.7%	1 889	2.8%	1 889	2.8%	1 947	165.0%	(3.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	4 323	1.7%	4 001	1.5%	3 991	1.5%	248 704	95.3%	261 019	40.2%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 863	4.3%	1 446	3.3%	1 274	2.9%	38 981	89.5%	43 563	6.7%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(1 907)	(1.8%)	4 941	4.7%	4 875	4.6%	97 507	92.5%	105 417	16.2%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 144	1.9%	2 057	1.8%	2 034	1.8%	105 963	94.4%	112 198	17.3%	-	-	-
Receivables from Exchange Transactions - Waste Management	1 158	1.9%	1 113	1.8%	1 084	1.8%	58 458	94.6%	61 812	9.5%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	15	1.9%	11	1.4%	11	1.4%	748	95.4%	784	.1%	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	64 906	100.0%	64 906	10.0%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	(0)	100.0%	(0)	-	-	-	-
Total By Income Source	7 594	1.2%	13 569	2.1%	13 268	2.0%	615 267	94.7%	649 699	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	(5 547)	(11.7%)	1 256	2.6%	1 216	2.6%	50 578	106.5%	47 503	7.3%	-	-	-
Commercial	984	7.7%	567	4.4%	483	3.8%	10 769	84.1%	12 802	2.0%	-	-	-
Households	12 157	2.1%	11 746	2.0%	11 570	2.0%	553 920	94.0%	589 393	90.7%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	7 594	1.2%	13 569	2.1%	13 268	2.0%	615 267	94.7%	649 699	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	5 310	9.3%	5 170	9.1%	5 113	9.0%	41 226	72.6%	56 819	46.3%
Bulk Water	392	2.1%	251	1.3%	247	1.3%	17 848	95.3%	18 738	15.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	976	9.6%	949	9.3%	8 232	81.0%	10 157	8.3%
Pensions / Retirement	-	-	1 134	12.4%	1 137	12.4%	6 890	75.2%	9 161	7.5%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	182	.7%	338	1.2%	1 196	4.3%	26 055	93.8%	27 770	22.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	5 883	4.8%	7 869	6.4%	8 642	7.0%	100 251	81.7%	122 645	100.0%

Contact Details

Municipal Manager	Mr P.Tsekedi	057 733 0106
Financial Manager	Ms Fikile Mzizi	057 733 2842

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: TOKOLOGO (FS182)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	89 982	89 982	40 988	45.6%	220	.2%	14 565	16.2%	55 774	62.0%	26 666	101.8%	(45.4%)
Property rates	4 904	4 904	3 112	63.5%	176	3.6%	17	.3%	3 305	67.4%	11	119.5%	54.9%
Property rates - penalties and collection charges	-	-	-		-	-	-		-		-	-	
Service charges - electricity revenue	12 768	12 768	2 700	21.1%	-	-	3 401	26.6%	6 102	47.8%	3 421	74.0%	(.6%)
Service charges - water revenue	2 027	2 027	767	37.8%	-	-	854	42.1%	1 620	79.9%	871	79.3%	(2.0%)
Service charges - sanitation revenue	6 292	6 292	1 303	20.7%	-	-	3 923	62.4%	5 226	83.1%	3 663	75.1%	7.1%
Service charges - refuse revenue	4 359	4 359	2 581	59.2%	-	-	2 591	59.4%	5 172	118.6%	2 418	75.1%	7.2%
Service charges - other	-	-	1 304		27	-	-		1 331		-	-	
Rental of facilities and equipment	626	626	2 637	421.1%	2	.3%	86	13.8%	2 725	435.1%	109	27.9%	(20.9%)
Interest earned - external investments	560	560	14	2.5%	-	-	58	10.4%	73	12.9%	108	67.5%	(46.0%)
Interest earned - outstanding debtors	10 071	10 071	3 222	32.0%	-	-	3 448	34.2%	6 670	66.2%	2 632	87.6%	31.0%
Dividends received	2	2	2 970	148 501.6%	-	-	-	-	2 970	148 501.6%	-	-	-
Fines	64	64	8	12.3%	-	-	-	-	8	12.3%	8	31.2%	(100.0%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	48 012	48 012	20 348	42.4%	-	-	110	.2%	20 458	42.6%	12 967	128.8%	(99.2%)
Other own revenue	297	297	23	7.6%	15	5.2%	77	25.9%	115	38.7%	458	116.0%	(83.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	89 980	89 980	17 062	19.0%	6 178	6.9%	27 257	30.3%	50 497	56.1%	35 740	69.7%	(23.7%)
Employee related costs	38 382	38 382	9 191	23.9%	3 027	7.9%	10 015	26.1%	22 233	57.9%	9 207	78.1%	8.8%
Remuneration of councillors	2 662	2 662	209	7.9%	229	8.6%	-	-	439	16.5%	494	43.5%	(100.0%)
Debt impairment	989	989	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	1 239	1 239	-	-	-	-	-	-	-	-	-	-	-
Finance charges	400	400	25	6.3%	17	4.3%	-	-	42	10.6%	2 369	398.3%	(100.0%)
Bulk purchases	28 450	28 450	2 099	7.4%	105	.4%	12 151	42.7%	14 355	50.5%	13 704	92.4%	(11.3%)
Other Materials	3 701	3 701	1 475	39.9%	-	-	522	14.1%	1 997	54.0%	221	5.5%	135.7%
Contracted services	2 886	2 886	2 384	82.6%	2 306	79.9%	745	25.8%	5 436	188.3%	5 746	212.8%	(87.0%)
Transfers and grants	-	-	387	-	-	-	800	-	1 188	-	929	49.4%	(13.9%)
Other expenditure	11 272	11 272	1 291	11.5%	494	4.4%	3 023	26.8%	4 808	42.7%	3 070	59.7%	(1.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2	2	23 927		(5 958)		(12 691)		5 277		(9 074)		
Transfers recognised - capital	71 933	71 933	5 134	7.1%	-	-	-	-	5 134	7.1%	9 282	31.6%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	71 934	71 934	29 061		(5 958)		(12 691)		10 411		208		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	71 934	71 934	29 061		(5 958)		(12 691)		10 411		208		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	71 934	71 934	29 061		(5 958)		(12 691)		10 411		208		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	71 934	71 934	29 061		(5 958)		(12 691)		10 411		208		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	72 432	72 432	17 671	24.4%	31 390	43.3%	7 699	10.6%	56 760	78.4%	35 779	109.5%	(78.5%)
National Government	71 932	71 932	17 671	24.6%	31 390	43.6%	7 699	10.7%	56 760	78.9%	35 779	109.5%	(78.5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	71 932	71 932	17 671	24.6%	31 390	43.6%	7 699	10.7%	56 760	78.9%	35 779	109.5%	(78.5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	500	500	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	72 432	72 432	17 671	24.4%	31 390	43.3%	7 699	10.6%	56 760	78.4%	35 779	109.5%	(78.5%)
Governance and Administration	500	500	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	500	500	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	6 746	6 746	-	-	471	7.0%	-	-	471	7.0%	1 969	19.7%	(100.0%)
Community & Social Services	-	-	-	-	471	-	-	-	471	-	-	-	-
Sport And Recreation	6 746	6 746	-	-	-	-	-	-	-	-	1 969	19.7%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	7 313	7 313	268	3.7%	4 234	57.9%	1 652	22.6%	6 154	84.2%	2 158	34.6%	(23.4%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	7 313	7 313	268	3.7%	4 234	57.9%	1 652	22.6%	6 154	84.2%	2 158	34.6%	(23.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	57 873	57 873	17 404	30.1%	26 685	46.1%	6 047	10.4%	50 135	86.6%	31 652	134.7%	(80.9%)
Electricity	11 000	11 000	3 608	32.8%	-	-	-	-	3 608	32.8%	-	-	-
Water	46 873	46 873	10 885	23.2%	23 773	50.7%	6 047	12.9%	40 705	86.8%	31 652	138.9%	(80.9%)
Waste Water Management	-	-	2 911	-	2 911	-	-	-	5 822	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	124.5%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	143 751	143 751	29 328	20.4%	23 222	16.2%	18 214	12.7%	70 764	49.2%	26 987	75.2%	(32.5%)
Property rates, penalties and collection charges	3 610	3 610	205	5.7%	374	10.4%	709	19.7%	1 289	35.7%	1 156	87.2%	(38.6%)
Service charges	18 462	18 462	3 210	17.4%	2 053	11.1%	5 906	32.0%	11 168	60.5%	6 064	86.7%	(2.6%)
Other revenue	1 272	1 272	167	13.1%	191	15.0%	129	10.2%	487	38.3%	571	117.7%	(77.4%)
Government - operating	48 013	48 013	20 348	42.4%	14 758	30.7%	11 111	23.1%	46 217	96.3%	10 856	128.5%	2.3%
Government - capital	71 932	71 932	5 384	7.5%	5 768	8.0%	300	.4%	11 452	15.9%	8 231	38.8%	(96.4%)
Interest	461	461	14	3.1%	48	10.4%	58	12.6%	120	26.1%	108	58.0%	(46.0%)
Dividends	-	-	-	-	31	-	-	-	31	-	-	-	-
Payments	(88 529)	(88 529)	(17 965)	20.3%	(25 348)	28.6%	(27 486)	31.0%	(70 798)	80.0%	(35 819)	89.4%	(23.3%)
Suppliers and employees	(88 129)	(88 129)	(17 552)	19.9%	(24 813)	28.2%	(26 686)	30.3%	(69 051)	78.4%	(32 521)	84.0%	(17.9%)
Finance charges	(400)	(400)	(25)	6.3%	-	-	-	-	(25)	6.3%	(2 369)	398.2%	(100.0%)
Transfers and grants	-	-	(387)	-	(535)	-	(800)	-	(1 722)	-	(929)	-	(13.9%)
Net Cash from/(used) Operating Activities	55 222	55 222	11 363	20.6%	(2 125)	(3.8%)	(9 272)	(16.8%)	(34)	(.1%)	(8 832)	56.9%	5.0%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	99.1%	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	99.1%	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(72 932)	(72 932)	(17 671)	24.2%	(31 390)	43.0%	(7 699)	10.6%	(56 760)	77.8%	(35 779)	109.5%	(78.5%)
Capital assets	(72 932)	(72 932)	(17 671)	24.2%	(31 390)	43.0%	(7 699)	10.6%	(56 760)	77.8%	(35 779)	109.5%	(78.5%)
Net Cash from/(used) Investing Activities	(72 932)	(72 932)	(17 671)	24.2%	(31 390)	43.0%	(7 699)	10.6%	(56 760)	77.8%	(35 779)	109.5%	(78.5%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(17 711)	(17 711)	(6 308)	35.6%	(33 515)	189.2%	(16 971)	95.8%	(56 794)	320.7%	(44 611)	377.2%	(62.0%)
Cash/cash equivalents at the year begin:	-	-	4 766	-	(1 542)	-	(35 057)	-	4 766	-	(2 210)	-	1 486.0%
Cash/cash equivalents at the year end:	(17 711)	(17 711)	(1 542)	8.7%	(35 057)	197.9%	(52 028)	293.8%	(52 028)	293.8%	(46 822)	590.4%	11.1%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	358	3.7%	350	3.7%	333	3.5%	8 524	89.1%	9 565	6.6%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	951	9.4%	785	7.8%	599	5.9%	7 736	76.8%	10 071	6.9%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	403	1.8%	345	1.5%	325	1.4%	21 506	95.3%	22 578	15.5%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 084	3.2%	986	2.9%	960	2.8%	30 983	91.1%	34 014	23.4%	-	-	-
Receivables from Exchange Transactions - Waste Management	1 216	3.0%	1 137	2.8%	1 112	2.7%	36 977	91.4%	40 441	27.8%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	31	2.0%	31	2.0%	31	2.0%	1 442	93.9%	1 535	1.1%	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	766	2.8%	744	2.7%	727	2.7%	24 808	91.7%	27 045	18.6%	-	-	-
Total By Income Source	4 809	3.3%	4 376	3.0%	4 087	2.8%	131 977	90.9%	145 248	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	302	3.9%	252	3.3%	226	2.9%	6 909	89.9%	7 689	5.3%	-	-	-
Commercial	601	3.9%	573	3.7%	467	3.0%	13 761	89.3%	15 402	10.6%	-	-	-
Households	3 431	3.3%	3 085	3.0%	2 931	2.8%	94 325	90.9%	103 772	71.4%	-	-	-
Other	474	2.6%	466	2.5%	463	2.5%	16 982	92.4%	18 385	12.7%	-	-	-
Total By Customer Group	4 809	3.3%	4 376	3.0%	4 087	2.8%	131 977	90.9%	145 248	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	3 088	11.2%	984	3.6%	-	-	23 577	85.3%	27 649	59.0%
Bulk Water	-	-	-	-	-	-	17 385	100.0%	17 385	37.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	190	10.2%	660	35.4%	655	35.1%	359	19.2%	1 863	4.0%
Total	3 277	7.0%	1 644	3.5%	655	1.4%	41 320	88.1%	46 897	100.0%

Contact Details

Municipal Manager	Mr K.J. Motlhale	053 541 0014
Financial Manager	Mrs M Masisi	053 541 0014

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: TSWELOPELE (FS183)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	141 398	141 421	54 832	38.8%	10 105	7.1%	13 055	9.2%	77 991	55.1%	25 596	78.4%	(49.0%)
Property rates	17 000	17 000	11 516	67.7%	71	.4%	1 387	8.2%	12 974	76.3%	1 526	71.3%	(9.2%)
Property rates - penalties and collection charges	-	-	-		-	-	1	-	1	-	1	.2%	19.9%
Service charges - electricity revenue	34 241	34 241	8 664	25.3%	7 071	20.7%	8 333	24.3%	24 068	70.3%	7 741	72.6%	7.7%
Service charges - water revenue	8 155	8 155	1 365	16.7%	1 489	18.3%	1 251	15.3%	4 105	50.3%	1 591	54.1%	(21.4%)
Service charges - sanitation revenue	6 631	6 631	1 568	23.6%	-	-	759	11.5%	2 327	35.1%	1 716	77.3%	(55.7%)
Service charges - refuse revenue	4 200	4 200	1 030	24.5%	724	17.2%	723	17.2%	2 477	59.0%	1 135	90.5%	(36.3%)
Service charges - other	-	-	-		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	512	537	407	79.4%	91	17.7%	109	20.3%	606	112.9%	106	148.9%	3.4%
Interest earned - external investments	500	500	57	11.3%	-	-	-	-	57	11.3%	27	19.9%	(100.0%)
Interest earned - outstanding debtors	1 000	1 000	268	26.8%	-	-	-	-	268	26.8%	163	-	(100.0%)
Dividends received	50	50	202	403.8%	-	-	-	-	202	403.8%	-	96.1%	-
Fines	40	40	12	30.1%	-	-	8	20.0%	20	50.1%	-	80.6%	(100.0%)
Licences and permits	60	60	16	26.7%	-	-	17	28.7%	33	55.4%	-	40.8%	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	62 602	62 602	28 602	45.7%	-	-	-	-	28 602	45.7%	11 497	90.5%	(100.0%)
Other own revenue	2 156	2 155	1 127	52.3%	659	30.6%	466	21.6%	2 252	104.5%	93	26.7%	402.5%
Gains on disposal of PPE	4 250	4 250	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	166 624	171 846	46 813	28.1%	18 897	11.3%	23 798	13.8%	89 508	52.1%	29 820	61.8%	(20.2%)
Employee related costs	59 122	59 620	14 696	24.9%	14 602	24.7%	14 580	24.5%	43 878	73.6%	16 669	80.2%	(12.5%)
Remuneration of councillors	6 135	6 135	781	12.7%	1 262	20.6%	1 178	19.2%	3 221	52.5%	980	47.6%	20.1%
Debt impairment	5 641	5 641	-	-	-	-	-	-	-	-	-	51.0%	-
Depreciation and asset impairment	19 669	19 669	-	-	-	-	-	-	-	-	-	-	-
Finance charges	2 178	2 878	1 007	46.2%	-	-	569	19.8%	1 575	54.7%	70	34.9%	709.0%
Bulk purchases	31 916	31 916	13 009	40.8%	-	-	2 424	7.6%	15 432	48.4%	2 638	54.7%	(8.1%)
Other Materials	8 324	7 364	671	8.1%	637	7.7%	1 135	15.4%	2 444	33.2%	1 183	51.7%	(4.0%)
Contracted services	1 000	910	312	31.2%	-	-	55	6.1%	367	40.4%	-	83.5%	(100.0%)
Transfers and grants	-	-	400	-	-	-	40	-	440	-	-	-	(100.0%)
Other expenditure	32 640	37 713	15 937	48.8%	2 395	7.3%	3 818	10.1%	22 151	58.7%	8 280	74.6%	(53.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(25 226)	(30 424)	8 019		(8 792)		(10 744)		(11 517)		(4 225)		
Transfers recognised - capital	51 704	51 704	8 405	16.3%	-	-	-	-	8 405	16.3%	-	20.5%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	26 478	21 280	16 424		(8 792)		(10 744)		(3 112)		(4 225)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	26 478	21 280	16 424		(8 792)		(10 744)		(3 112)		(4 225)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	26 478	21 280	16 424		(8 792)		(10 744)		(3 112)		(4 225)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	26 478	21 280	16 424		(8 792)		(10 744)		(3 112)		(4 225)		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	51 964	51 964	-	-	-	-	1 064	2.0%	1 064	2.0%	16	15.9%	6 591.3%
National Government	51 704	51 874	-	-	-	-	1 041	2.0%	1 041	2.0%	-	34.0%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	51 704	51 874	-	-	-	-	1 041	2.0%	1 041	2.0%	-	34.0%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	260	90	-	-	-	-	22	25.0%	22	25.0%	16	-	41.5%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	51 964	51 964	-	-	-	-	1 064	2.0%	1 064	2.0%	16	15.9%	6 591.3%
Governance and Administration	140	140	-	-	-	-	22	16.1%	22	16.1%	16	-	41.5%
Executive & Council	90	90	-	-	-	-	22	25.0%	22	25.0%	10	-	128.4%
Budget & Treasury Office	50	-	-	-	-	-	-	-	-	-	5	-	(100.0%)
Corporate Services	-	50	-	-	-	-	-	-	-	-	1	-	(100.0%)
Community and Public Safety	552	552	-	-	-	-	-	-	-	-	-	34.0%	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	552	552	-	-	-	-	-	-	-	-	-	34.0%	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	6 430	6 430	-	-	-	-	1 041	16.2%	1 041	16.2%	-	-	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	6 430	6 430	-	-	-	-	1 041	16.2%	1 041	16.2%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	44 842	44 842	-	-	-	-	-	-	-	-	-	17.5%	-
Electricity	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-
Water	25 020	25 020	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	9 822	9 822	-	-	-	-	-	-	-	-	-	96.4%	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	181 828	185 298	55 709	30.6%	12 091	6.6%	37 600	20.3%	105 399	56.9%	21 486	69.7%	75.0%
Property rates, penalties and collection charges	15 300	47 689	3 503	22.9%	1 329	8.7%	4 033	8.5%	8 865	18.6%	1 215	95.2%	232.0%
Service charges	47 905	18 986	9 465	19.8%	3 493	7.3%	11 423	60.2%	24 381	128.4%	7 419	67.4%	54.0%
Other revenue	2 767	2 767	7 301	263.9%	308	11.1%	1 910	69.0%	9 519	344.0%	1 166	162.8%	63.9%
Government - operating	62 602	62 602	26 777	42.8%	558	.9%	14 925	23.8%	42 260	67.5%	11 497	90.5%	29.8%
Government - capital	51 704	51 704	8 405	16.3%	6 400	12.4%	5 308	10.3%	20 113	38.9%	-	20.5%	(100.0%)
Interest	1 500	1 500	57	3.8%	3	.2%	-	-	59	4.0%	26	36.4%	(100.0%)
Dividends	50	50	202	403.8%	-	-	-	-	202	403.8%	163	-	(100.0%)
Payments	(137 676)	(137 676)	(42 597)	30.9%	(13 674)	9.9%	(27 768)	20.2%	(84 039)	61.0%	(30 319)	74.1%	(8.4%)
Suppliers and employees	(136 636)	(136 636)	(41 610)	30.5%	(13 674)	10.0%	(26 746)	19.6%	(82 031)	60.0%	(30 248)	74.2%	(11.6%)
Finance charges	(1 040)	(1 040)	(647)	62.2%	-	-	(569)	54.7%	(1 216)	116.9%	(70)	34.8%	709.2%
Transfers and grants	-	-	(340)	-	-	-	(452)	-	(792)	-	-	-	(100.0%)
Net Cash from/(used) Operating Activities	44 152	47 622	13 112	29.7%	(1 584)	(3.6%)	9 832	20.6%	21 360	44.9%	(8 833)	54.4%	(211.3%)
Cash Flow from Investing Activities													
Receipts	4 250	4 250	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	4 250	4 250	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(51 964)	(51 964)	-	-	(300)	.6%	(2 637)	5.1%	(2 937)	5.7%	(16)	15.1%	16 485.2%
Capital assets	(51 964)	(51 964)	-	-	(300)	.6%	(2 637)	5.1%	(2 937)	5.7%	(16)	15.1%	16 485.2%
Net Cash from/(used) Investing Activities	(47 714)	(47 714)	-	-	(300)	.6%	(2 637)	5.5%	(2 937)	6.2%	(16)	15.1%	16 485.2%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(830)	(830)	(357)	43.0%	-	-	-	-	(357)	43.0%	-	-	-
Repayment of borrowing	(830)	(830)	(357)	43.0%	-	-	-	-	(357)	43.0%	-	-	-
Net Cash from/(used) Financing Activities	(830)	(830)	(357)	43.0%	-	-	-	-	(357)	43.0%	-	-	-
Net Increase/(Decrease) in cash held	(4 392)	(921)	12 755	(290.4%)	(1 884)	42.9%	7 195	(781.0%)	18 066	(1 961.1%)	(8 849)	(266.0%)	(181.3%)
Cash/cash equivalents at the year begin:	7 950	3 300	3 300	41.5%	16 055	201.9%	14 171	429.4%	3 300	100.0%	28 291	100.0%	(49.9%)
Cash/cash equivalents at the year end:	3 558	2 379	16 055	451.2%	14 171	398.3%	21 366	898.1%	21 366	898.1%	19 442	(1 296.1%)	9.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	900	8.9%	337	3.3%	285	2.8%	8 626	85.0%	10 148	13.5%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 375	38.2%	1 440	10.2%	1 037	7.4%	6 210	44.2%	14 062	18.7%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 145	5.7%	362	1.8%	285	1.4%	18 258	91.1%	20 050	26.7%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	733	5.3%	325	2.3%	304	2.2%	12 601	90.2%	13 964	18.6%	-	-	-
Receivables from Exchange Transactions - Waste Management	557	6.3%	276	3.1%	263	3.0%	7 759	87.6%	8 855	11.8%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	847	10.6%	314	3.9%	252	3.2%	6 557	82.3%	7 969	10.6%	-	-	-
Total By Income Source	9 557	12.7%	3 053	4.1%	2 426	3.2%	60 011	80.0%	75 048	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	802	22.1%	126	3.5%	233	6.4%	2 463	67.9%	3 625	4.8%	-	-	-
Commercial	4 432	15.6%	1 152	4.1%	895	3.2%	21 851	77.1%	28 330	37.7%	-	-	-
Households	4 320	10.2%	1 654	3.9%	1 297	3.1%	35 225	82.9%	42 496	56.6%	-	-	-
Other	4	.6%	120	20.1%	1	.1%	472	79.1%	597	.8%	-	-	-
Total By Customer Group	9 557	12.7%	3 053	4.1%	2 426	3.2%	60 011	80.0%	75 048	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	2 342	7.6%	2 578	8.3%	25 996	84.1%	30 916	74.2%
Bulk Water	-	-	2 072	100.0%	-	-	-	-	2 072	5.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	842	100.0%	842	2.0%
Other	-	-	7 851	100.0%	-	-	-	-	7 851	18.8%
Total	-	-	12 265	29.4%	2 578	6.2%	26 838	64.4%	41 681	100.0%

Contact Details

Municipal Manager	Mr Tshemedi Lucas Mkhwane	051 853 1111
Financial Manager	Mr L Moletsane	051 853 1111

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MATJHABENG (FS184)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	2 324 173	2 324 173	664 338	28.6%	561 691	24.2%	547 138	23.5%	1 773 167	76.3%	500 036	80.8%	9.4%
Property rates	279 252	279 252	82 520	29.6%	71 650	25.7%	72 205	25.9%	226 376	81.1%	67 996	106.7%	6.2%
Property rates - penalties and collection charges	-	-	-		-		-		-		-	-	-
Service charges - electricity revenue	627 540	627 540	173 208	27.6%	130 796	20.8%	133 554	21.3%	437 558	69.7%	112 730	52.3%	18.5%
Service charges - water revenue	343 077	343 077	104 747	30.5%	88 343	25.8%	91 393	26.6%	284 483	82.9%	93 303	128.3%	(2.0%)
Service charges - sanitation revenue	147 748	147 748	45 790	31.0%	43 296	29.3%	45 189	30.6%	134 275	90.9%	39 369	90.6%	14.8%
Service charges - refuse revenue	83 979	83 979	27 659	32.9%	28 363	33.8%	28 340	33.7%	84 362	100.5%	24 238	99.6%	16.9%
Service charges - other	-	-	-		-		-		-		-	-	-
Rental of facilities and equipment	30 000	20 000	4 703	15.7%	3 640	12.1%	5 648	28.2%	13 991	70.0%	2 787	65.8%	102.7%
Interest earned - external investments	3 456	3 456	907	26.3%	277	8.0%	82	2.4%	1 265	36.6%	402	99.1%	(79.7%)
Interest earned - outstanding debtors	128 855	128 855	39 528	30.7%	42 953	33.3%	46 101	35.8%	128 581	99.8%	39 006	89.0%	18.2%
Dividends received	19	19	-	-	-	-	-	-	-	-	-	-	-
Fines	20 000	20 000	1 017	5.1%	901	4.5%	678	3.4%	2 596	13.0%	397	28.4%	70.5%
Licences and permits	72	72	51	71.0%	22	30.5%	24	34.0%	97	135.5%	25	146.1%	(2.8%)
Agency services	25 000	-	2 503	10.0%	3 530	14.1%	2 838	-	8 871	-	2 146	56.0%	32.2%
Transfers recognised - operational	406 776	406 776	166 159	40.8%	131 460	32.3%	99 157	24.4%	396 776	97.5%	96 803	99.7%	2.4%
Other own revenue	178 400	213 400	15 547	8.7%	16 460	9.2%	13 629	6.4%	45 636	21.4%	20 833	74.8%	(34.6%)
Gains on disposal of PPE	50 000	50 000	-	-	-	-	8 298	16.6%	8 298	16.6%	-	-	(100.0%)
Operating Expenditure	2 322 822	2 322 822	465 027	20.0%	431 223	18.6%	393 186	16.9%	1 289 435	55.5%	355 514	54.4%	10.6%
Employee related costs	678 372	678 372	161 836	23.9%	161 926	23.9%	162 796	24.0%	486 557	71.7%	155 364	75.5%	4.8%
Remuneration of councillors	28 539	28 539	7 336	25.7%	7 447	26.1%	9 582	33.6%	24 364	85.4%	7 389	76.8%	29.7%
Debt impairment	135 000	135 000	1 179	.9%	1 199	.9%	909	.7%	3 287	2.4%	-	-	(100.0%)
Depreciation and asset impairment	87 000	87 000	2 658	3.1%	-	-	-	-	2 658	3.1%	-	-	-
Finance charges	112 763	127 127	1 490	1.3%	97	.1%	284	.2%	1 871	1.5%	20	.1%	1 330.7%
Bulk purchases	851 493	851 493	109 669	12.9%	110 779	13.0%	119 342	14.0%	339 790	39.9%	99 779	44.7%	19.6%
Other Materials	245 455	78 355	8 910	3.6%	30 936	12.6%	24 001	30.6%	63 847	81.5%	13 582	33.5%	76.7%
Contracted services	68 495	218 862	45 622	66.6%	32 485	47.4%	10 538	4.8%	88 646	40.5%	2 519	13.4%	318.4%
Transfers and grants	-	-	10 963	-	9 807	-	10 509	-	31 279	-	11 912	83.7%	(11.8%)
Other expenditure	115 704	118 073	115 364	99.7%	76 547	66.2%	55 225	46.8%	247 135	209.3%	64 950	189.6%	(15.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 352	1 352	199 312		130 468		153 952		483 732		144 522		
Transfers recognised - capital	156 216	156 216	64 566	41.3%	42 036	26.9%	58 614	37.5%	165 216	105.8%	32 738	100.0%	79.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	157 568	157 568	263 878		172 504		212 566		648 948		177 260		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	157 568	157 568	263 878		172 504		212 566		648 948		177 260		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	157 568	157 568	263 878		172 504		212 566		648 948		177 260		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	157 568	157 568	263 878		172 504		212 566		648 948		177 260		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	181 215	181 216	38 069	21.0%	35 688	19.7%	28 857	15.9%	102 613	56.6%	28 646	67.6%	.7%
National Government	156 215	156 216	36 931	23.6%	33 970	21.7%	28 203	18.1%	99 104	63.4%	27 968	85.2%	.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	156 215	156 216	36 931	23.6%	33 970	21.7%	28 203	18.1%	99 104	63.4%	27 968	85.2%	.8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	25 000	25 000	1 137	4.5%	1 718	6.9%	654	2.6%	3 509	14.0%	678	17.9%	(3.6%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	181 215	181 216	38 069	21.0%	35 688	19.7%	28 857	15.9%	102 613	56.6%	28 646	67.6%	.7%
Governance and Administration	20 000	20 000	880	4.4%	1 718	8.6%	280	1.4%	2 878	14.4%	678	3.9%	(58.7%)
Executive & Council	20 000	20 000	880	4.4%	1 718	8.6%	280	1.4%	2 878	14.4%	678	3.9%	(58.7%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	2 525	2 525	5 362	212.3%	8 243	326.5%	1 823	72.2%	15 428	611.0%	12 351	150.1%	(85.2%)
Community & Social Services	2 525	2 525	1 596	63.2%	2 321	91.9%	351	13.9%	4 268	169.0%	1 626	-	(78.4%)
Sport And Recreation	-	-	3 766	-	5 922	-	1 472	-	11 160	-	10 725	83.5%	(86.3%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	32 300	32 300	16 547	51.2%	8 599	26.6%	7 232	22.4%	32 378	100.2%	3 489	23.8%	107.3%
Planning and Development	3 114	3 114	3 206	103.0%	2 208	70.9%	2 191	70.4%	7 606	244.2%	3 489	96.5%	(37.2%)
Road Transport	29 186	29 186	13 341	45.7%	6 391	21.9%	5 041	17.3%	24 772	84.9%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	126 391	126 391	15 280	12.1%	17 127	13.6%	19 523	15.4%	51 930	41.1%	12 128	113.1%	61.0%
Electricity	11 506	11 506	1 054	9.2%	-	-	374	3.2%	1 427	12.4%	-	98.6%	(100.0%)
Water	31 783	31 783	383	1.2%	256	.8%	309	1.0%	948	3.0%	359	241.7%	(13.8%)
Waste Water Management	79 814	79 814	13 844	17.3%	16 871	21.1%	18 366	23.0%	49 080	61.5%	11 769	97.3%	56.1%
Waste Management	3 288	3 288	-	-	-	-	474	14.4%	474	14.4%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	2 183 124	2 183 124	492 894	22.6%	439 100	20.1%	407 039	18.6%	1 339 033	61.3%	375 591	65.5%	8.4%
Property rates, penalties and collection charges	262 455	262 455	50 067	19.1%	66 000	25.1%	49 813	19.0%	165 880	63.2%	50 043	100.2%	(.5%)
Service charges	1 017 779	1 017 779	167 608	16.5%	172 356	16.9%	168 138	16.5%	508 102	49.9%	168 333	47.4%	(.1%)
Other revenue	203 989	203 989	27 325	13.4%	23 042	11.3%	27 550	13.5%	77 916	38.2%	24 896	92.6%	10.7%
Government - operating	396 776	396 776	166 159	41.9%	131 460	33.1%	99 157	25.0%	396 776	100.0%	96 803	99.7%	2.4%
Government - capital	156 216	156 216	64 566	41.3%	42 036	26.9%	58 614	37.5%	165 216	105.8%	32 738	100.0%	79.0%
Interest	145 890	145 890	17 169	11.8%	4 207	2.9%	3 767	2.6%	25 143	17.2%	2 778	10.2%	35.6%
Dividends	19	19	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 090 849)	(2 090 849)	(465 027)	22.2%	(431 223)	20.6%	(393 186)	18.8%	(1 289 435)	61.7%	(355 514)	60.1%	10.6%
Suppliers and employees	(1 930 872)	(1 930 872)	(452 574)	23.4%	(421 319)	21.8%	(382 393)	19.8%	(1 256 285)	65.1%	(343 583)	63.3%	11.3%
Finance charges	(127 127)	(127 127)	(1 490)	1.2%	(97)	.1%	(284)	.2%	(1 871)	1.5%	(20)	.1%	1 330.7%
Transfers and grants	(32 850)	(32 850)	(10 963)	33.4%	(9 807)	29.9%	(10 509)	32.0%	(31 279)	95.2%	(11 912)	83.7%	(11.8%)
Net Cash from/(used) Operating Activities	92 275	92 275	27 868	30.2%	7 877	8.5%	13 854	15.0%	49 598	53.8%	20 076	175.0%	(31.0%)
Cash Flow from Investing Activities													
Receipts	60 000	60 000	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	60 000	60 000	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(156 216)	(156 216)	(38 069)	24.4%	(35 688)	22.8%	(28 857)	18.5%	(102 613)	65.7%	(28 646)	77.8%	.7%
Capital assets	(156 216)	(156 216)	(38 069)	24.4%	(35 688)	22.8%	(28 857)	18.5%	(102 613)	65.7%	(28 646)	77.8%	.7%
Net Cash from/(used) Investing Activities	(96 216)	(96 216)	(38 069)	39.6%	(35 688)	37.1%	(28 857)	30.0%	(102 613)	106.6%	(28 646)	(49.5%)	.7%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(3 941)	(3 941)	(10 201)	258.8%	(27 811)	705.7%	(15 004)	380.7%	(53 015)	1 345.3%	(8 570)	17.5%	75.1%
Cash/cash equivalents at the year begin:	335 417	335 417	(4 875)	(1.5%)	(15 076)	(4.5%)	(42 887)	(12.8%)	(4 875)	(1.5%)	387 935	3 614.8%	(111.1%)
Cash/cash equivalents at the year end:	331 476	331 476	(15 076)	(4.5%)	(42 887)	(12.9%)	(57 891)	(17.5%)	(57 891)	(17.5%)	379 365	113.1%	(115.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	31 289	3.2%	40 899	4.2%	22 550	2.3%	887 607	90.4%	982 346	34.1%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	43 387	16.4%	15 176	5.8%	7 897	3.0%	197 381	74.8%	263 840	9.2%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	18 476	7.1%	7 183	2.8%	6 375	2.4%	228 288	87.7%	260 322	9.0%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	12 409	3.2%	9 829	2.6%	9 537	2.5%	350 995	91.7%	382 770	13.3%	-	-	-
Receivables from Exchange Transactions - Waste Management	7 436	3.0%	5 507	2.2%	5 354	2.1%	233 353	92.7%	251 650	8.7%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 082	1.7%	1 036	1.7%	996	1.6%	58 939	95.0%	62 053	2.2%	-	-	-
Interest on Arrear Debtor Accounts	15 590	2.4%	15 334	2.4%	14 897	2.3%	596 390	92.9%	642 210	22.3%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 703	10.8%	1 094	3.2%	995	2.9%	28 362	83.0%	34 153	1.2%	-	-	-
Total By Income Source	133 372	4.6%	96 059	3.3%	68 600	2.4%	2 581 314	89.6%	2 879 345	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	6 229	8.3%	3 487	4.6%	2 780	3.7%	62 700	83.4%	75 196	2.6%	-	-	-
Commercial	48 053	9.4%	15 299	3.0%	12 566	2.5%	432 995	85.1%	508 913	17.7%	-	-	-
Households	77 590	3.5%	77 059	3.4%	53 113	2.4%	2 037 518	90.7%	2 245 279	78.0%	-	-	-
Other	1 500	3.0%	214	.4%	141	.3%	48 101	96.3%	49 956	1.7%	-	-	-
Total By Customer Group	133 372	4.6%	96 059	3.3%	68 600	2.4%	2 581 314	89.6%	2 879 345	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	44 212	2.5%	-	-	-	-	1 740 015	97.5%	1 784 227	44.5%
Bulk Water	51 703	2.5%	49 277	2.3%	56 544	2.7%	1 943 362	92.5%	2 100 887	52.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	22 240	100.0%	-	-	-	-	-	-	22 240	.6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	25 030	26.1%	9 313	9.7%	19 338	20.2%	42 274	44.1%	95 955	2.4%
Auditor-General	46	1.3%	71	2.0%	256	7.2%	3 209	89.6%	3 581	.1%
Other	-	-	-	-	-	-	-	-	-	-
Total	143 231	3.6%	58 661	1.5%	76 138	1.9%	3 728 859	93.1%	4 006 890	100.0%

Contact Details

Municipal Manager	Mr Thabiso Tsoaeli	057 391 3416
Financial Manager	Mr Thabo Panyani	057 391 3416

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: NALA (FS185)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

R thousands	2017/18 Budget Main appropriation	2017/18 Budget Adjusted Budget	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter 1st Q as % of Main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter 2nd Q as % of Main appropriation	2017/18 Third Quarter Actual Expenditure	2017/18 Third Quarter 3rd Q as % of adjusted budget	2017/18 Year to Date Actual Expenditure	2017/18 Year to Date Total Expenditure as % of adjusted budget	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	331 297	331 297	116 758	35.2%	122 427	37.0%	55 259	16.7%	294 445	88.9%	98 040	84.3%	(43.6%)
Property rates	21 241	21 241	5 344	25.2%	5 338	25.1%	3 559	16.8%	14 240	67.0%	5 049	75.3%	(29.5%)
Property rates - penalties and collection charges	-	-	-		-		-		-		-		
Service charges - electricity revenue	82 739	82 739	28 532	34.5%	27 584	33.3%	16 400	19.8%	72 515	87.6%	32 417	84.0%	(49.4%)
Service charges - water revenue	46 027	46 027	10 369	22.5%	14 074	30.6%	9 698	21.1%	34 140	74.2%	12 368	79.7%	(21.6%)
Service charges - sanitation revenue	18 905	18 905	9 350	49.5%	8 872	46.9%	6 295	33.3%	24 517	129.7%	7 182	75.0%	(12.3%)
Service charges - refuse revenue	21 539	21 539	8 078	37.5%	8 065	37.4%	5 377	25.0%	21 520	99.9%	7 640	75.0%	(29.6%)
Service charges - other	-	-	679	-	164	-	160	-	1 002	-	-	-	(100.0%)
Rental of facilities and equipment	738	738	11	1.4%	5	.6%	2	.3%	17	2.4%	6	47.0%	(62.6%)
Interest earned - external investments	-	-	483	-	163	-	212	-	859	-	364	-	(41.7%)
Interest earned - outstanding debtors	27 197	27 197	5 442	20.0%	5 826	21.4%	3 885	14.3%	15 153	55.7%	5 197	70.3%	(25.2%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	178	178	21	11.6%	8	4.5%	2	1.2%	31	17.3%	58	85.0%	(96.4%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	0	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	103 469	103 469	47 993	46.4%	49 249	47.6%	8 501	8.2%	105 743	102.2%	27 367	99.9%	(68.9%)
Other own revenue	9 263	9 263	458	4.9%	3 081	33.3%	1 167	12.6%	4 706	50.8%	392	21.9%	197.7%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	429 928	429 928	72 606	16.9%	72 327	16.8%	48 118	11.2%	193 052	44.9%	86 220	60.0%	(44.2%)
Employee related costs	140 195	140 195	33 554	23.9%	33 156	23.6%	21 221	15.1%	87 931	62.7%	32 429	74.4%	(34.6%)
Remuneration of councillors	7 770	7 770	1 915	24.6%	1 917	24.7%	1 810	23.3%	5 642	72.6%	1 863	69.8%	(2.8%)
Debt impairment	21 535	21 535	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	61 396	61 396	-	-	-	-	-	-	-	-	-	-	-
Finance charges	25 591	25 591	281	1.1%	697	2.7%	1 108	4.3%	2 086	8.2%	8 297	93.5%	(86.6%)
Bulk purchases	108 882	108 882	28 151	25.9%	24 993	23.0%	17 087	15.7%	70 232	64.5%	25 251	74.1%	(32.3%)
Other Materials	1 295	1 295	1 086	83.9%	560	43.3%	498	38.4%	2 144	165.6%	904	244.9%	(44.9%)
Contracted services	10 766	10 766	1 818	16.9%	2 302	21.4%	1 268	11.8%	5 388	50.0%	2 529	74.7%	(49.8%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	6 653	62.2%	(100.0%)
Other expenditure	52 496	52 496	5 801	11.1%	8 702	16.6%	5 126	9.8%	19 629	37.4%	8 295	60.0%	(38.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(98 631)	(98 631)	44 152		50 100		7 141		101 393		11 820		
Transfers recognised - capital	40 546	40 546	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(58 085)	(58 085)	44 152		50 100		7 141		101 393		11 820		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(58 085)	(58 085)	44 152		50 100		7 141		101 393		11 820		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(58 085)	(58 085)	44 152		50 100		7 141		101 393		11 820		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(58 085)	(58 085)	44 152		50 100		7 141		101 393		11 820		

Part 2: Capital Revenue and Expenditure

R thousands	2017/18 Budget Main appropriation	2017/18 Budget Adjusted Budget	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter 1st Q as % of Main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter 2nd Q as % of Main appropriation	2017/18 Third Quarter Actual Expenditure	2017/18 Third Quarter 3rd Q as % of adjusted budget	2017/18 Year to Date Actual Expenditure	2017/18 Year to Date Total Expenditure as % of adjusted budget	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	40 546	40 546	13 400	33.0%	9 786	24.1%	3 152	7.8%	26 337	65.0%	4 675	54.7%	(32.6%)
National Government	39 482	39 482	13 400	33.9%	9 715	24.6%	3 152	8.0%	26 267	66.5%	4 675	55.2%	(32.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	39 482	39 482	13 400	33.9%	9 715	24.6%	3 152	8.0%	26 267	66.5%	4 675	55.2%	(32.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 064	1 064	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	70	-	-	-	70	-	-	-	-
Capital Expenditure Standard Classification	40 546	40 546	13 400	33.0%	9 786	24.1%	3 152	7.8%	26 337	65.0%	4 675	54.7%	(32.6%)
Governance and Administration	1 064	1 064	-	-	70	6.6%	-	-	70	6.6%	-	35.7%	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 064	1 064	-	-	70	6.6%	-	-	70	6.6%	-	35.7%	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	154	-	-	-	-	-	154	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	154	-	-	-	-	-	154	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	34 482	34 482	846	2.5%	2 525	7.3%	2 308	6.7%	5 680	16.5%	611	61.9%	277.6%
Planning and Development	-	-	371	-	67	-	67	-	505	-	461	51.2%	(85.5%)
Road Transport	34 482	34 482	476	1.4%	2 458	7.1%	2 241	6.5%	5 175	15.0%	151	63.2%	1 387.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	5 000	5 000	12 400	248.0%	7 190	143.8%	844	16.9%	20 433	408.7%	4 063	53.6%	(79.2%)
Electricity	5 000	5 000	997	19.9%	505	10.1%	-	-	1 502	30.0%	2 138	48.5%	(100.0%)
Water	-	-	4 440	-	4 891	-	844	-	10 175	-	-	18.2%	(100.0%)
Waste Water Management	-	-	6 963	-	1 794	-	-	-	8 757	-	1 926	86.6%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	313 821	313 821	107 044	34.1%	78 424	25.0%	24 437	7.8%	209 905	66.9%	83 807	70.1%	(70.8%)
Property rates, penalties and collection charges	15 931	15 931	6 021	37.8%	3 731	23.4%	3 134	19.7%	12 886	80.9%	5 333	64.5%	(41.2%)
Service charges	126 908	126 908	32 843	25.9%	35 084	27.6%	20 458	16.1%	88 386	69.6%	28 025	49.1%	(27.0%)
Other revenue	7 633	7 633	836	11.0%	3 092	40.5%	844	11.1%	4 772	62.5%	343	85.6%	146.1%
Government - operating	103 469	103 469	47 993	46.4%	33 058	31.9%	-	-	81 051	78.3%	27 368	99.9%	(100.0%)
Government - capital	39 482	39 482	19 350	49.0%	3 459	8.8%	-	-	22 809	57.8%	22 556	117.8%	(100.0%)
Interest	20 398	20 398	-	-	-	-	-	-	-	-	182	21.1%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(297 239)	(297 239)	(63 852)	21.5%	(67 004)	22.5%	(22 492)	7.6%	(153 348)	51.6%	(62 391)	61.5%	(64.0%)
Suppliers and employees	(278 045)	(278 045)	(63 852)	23.0%	(67 004)	24.1%	(22 492)	8.1%	(153 348)	55.2%	(55 738)	64.5%	(59.6%)
Finance charges	(19 194)	(19 194)	-	-	-	-	-	-	-	-	-	22.5%	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	(6 653)	62.2%	(100.0%)
Net Cash from/(used) Operating Activities	16 582	16 582	43 192	260.5%	11 420	68.9%	1 945	11.7%	56 557	341.1%	21 416	161.1%	(90.9%)
Cash Flow from Investing Activities													
Receipts	798	798	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	798	798	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	40 482	40 482	(13 420)	(33.2%)	(7 520)	(18.6%)	(3 152)	(7.8%)	(24 092)	(59.5%)	(4 675)	56.1%	(32.6%)
Capital assets	40 482	40 482	(13 420)	(33.2%)	(7 520)	(18.6%)	(3 152)	(7.8%)	(24 092)	(59.5%)	(4 675)	56.1%	(32.6%)
Net Cash from/(used) Investing Activities	41 280	41 280	(13 420)	(32.5%)	(7 520)	(18.2%)	(3 152)	(7.6%)	(24 092)	(58.4%)	(4 675)	57.6%	(32.6%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	57 862	57 862	29 772	51.5%	3 900	6.7%	(1 207)	(2.1%)	32 465	56.1%	16 741	(610.0%)	(107.2%)
Cash/cash equivalents at the year begin:	10 705	10 705	1 669	15.6%	31 441	293.7%	35 341	330.1%	1 669	15.6%	19 869	75.2%	77.9%
Cash/cash equivalents at the year end:	68 567	68 567	31 441	45.9%	35 341	51.5%	34 135	49.8%	34 135	49.8%	36 610	341.9%	(6.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group													
Orgons of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Boitumelo C Mokomela	056 514 9200
Financial Manager	Mr S. Busakwe	056 514 9200

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: LEJWELEPUTSWA (DC18)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	122 598	123 932	52 212	42.6%	6 410	5.2%	31 401	25.3%	90 023	72.6%	63 121	127.8%	(50.3%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	2 300	2 560	989	43.0%	2 203	95.8%	1 644	64.2%	4 837	189.0%	2 046	104.9%	(19.6%)
Interest earned - outstanding debtors	164	710	-	-	195	118.8%	182	25.6%	377	53.1%	-	75.1%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	119 998	119 998	51 207	42.7%	3 849	3.2%	29 551	24.6%	84 607	70.5%	29 232	101.9%	1.1%
Other own revenue	136	664	15	11.3%	163	119.6%	24	3.6%	202	30.4%	31 843	5 098.3%	(99.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	122 598	125 076	29 934	24.4%	23 974	19.6%	25 593	20.5%	79 501	63.6%	22 525	64.0%	13.6%
Employee related costs	70 063	73 688	16 339	23.3%	14 890	21.3%	16 754	22.7%	47 982	65.1%	14 663	68.2%	14.3%
Remuneration of councillors	7 915	8 200	1 915	24.2%	1 972	24.9%	2 306	28.1%	6 193	75.5%	2 148	61.8%	7.3%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	7 521	7 521	3	-	-	-	1	-	3	-	823	32.1%	(99.9%)
Finance charges	999	999	1 744	174.6%	-	-	716	71.7%	2 460	246.2%	-	54.1%	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	140	28	-	8	-	18	12.8%	54	38.8%	-	-	(100.0%)
Contracted services	1 409	-	2 095	148.7%	3 334	236.6%	2 481	-	7 910	-	-	-	(100.0%)
Transfers and grants	3 752	7 276	4 126	110.0%	186	5.0%	670	9.2%	4 982	68.5%	-	86.4%	(100.0%)
Other expenditure	30 939	27 253	3 684	11.9%	3 585	11.6%	2 648	9.7%	9 917	36.4%	4 891	66.1%	(45.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	-	(1 144)	22 278		(17 564)		5 808		10 522		40 596		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	-	(1 144)	22 278		(17 564)		5 808		10 522		40 596		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	-	(1 144)	22 278		(17 564)		5 808		10 522		40 596		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	-	(1 144)	22 278		(17 564)		5 808		10 522		40 596		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	(1 144)	22 278		(17 564)		5 808		10 522		40 596		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	3 250	4 745	142	4.4%	1 038	31.9%	704	14.8%	1 883	39.7%	558	23.1%	26.2%
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 250	4 745	142	4.4%	1 038	31.9%	704	14.8%	1 883	39.7%	558	23.1%	26.2%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	3 250	4 745	142	4.4%	1 038	31.9%	704	14.8%	1 883	39.7%	558	23.1%	26.2%
Governance and Administration	3 100	4 595	116	3.7%	1 038	33.5%	691	15.0%	1 845	40.1%	513	21.7%	34.7%
Executive & Council	2 350	3 825	93	4.0%	1 013	43.1%	540	14.1%	1 647	43.1%	237	38.4%	128.0%
Budget & Treasury Office	500	520	1	.2%	13	2.7%	148	28.5%	163	31.3%	169	10.5%	(12.2%)
Corporate Services	250	250	22	8.7%	11	4.4%	2	.9%	35	14.0%	107	93.0%	(97.9%)
Community and Public Safety	50	50	-	-	-	-	-	-	-	-	12	23.6%	(100.0%)
Community & Social Services	50	50	-	-	-	-	-	-	-	-	12	23.6%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	100	100	26	25.6%	-	-	13	12.8%	38	38.4%	33	58.0%	(61.1%)
Planning and Development	50	50	4	8.5%	-	-	-	-	4	8.5%	2	27.8%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	50	50	21	42.6%	-	-	13	25.7%	34	68.3%	32	70.3%	(59.2%)
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	122 598	123 587	52 212	42.6%	120 856	98.6%	31 969	25.9%	205 037	165.9%	92 839	414.0%	(65.6%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	136	500	15	11.4%	80 163	59 160.7%	24	4.7%	80 202	16 048.3%	61 854	60 409.9%	(100.0%)
Government - operating	119 998	119 653	51 207	42.7%	38 490	32.1%	30 301	25.3%	119 998	100.3%	29 232	99.6%	3.7%
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	2 464	3 434	989	40.2%	2 203	89.4%	1 644	47.9%	4 837	140.9%	1 753	99.3%	(6.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(115 076)	(117 295)	(28 190)	24.5%	(103 871)	90.3%	(25 019)	21.3%	(157 079)	133.9%	(61 567)	403.2%	(59.4%)
Suppliers and employees	(110 325)	(109 279)	(24 063)	21.8%	(103 685)	94.0%	(23 628)	21.6%	(151 376)	138.5%	(61 567)	420.0%	(61.6%)
Finance charges	(999)	(999)	-	-	-	-	(716)	71.7%	(716)	71.7%	-	-	(100.0%)
Transfers and grants	(3 752)	(7 017)	(4 126)	110.0%	(186)	5.0%	(675)	9.6%	(4 987)	71.1%	-	86.4%	(100.0%)
Net Cash from/(used) Operating Activities	7 521	6 292	24 022	319.4%	16 985	225.8%	6 950	110.5%	47 958	762.2%	31 272	538.5%	(77.8%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 250)	(4 745)	(70)	2.1%	(1 038)	31.9%	(704)	14.8%	(1 811)	38.2%	(558)	22.2%	26.2%
Capital assets	(3 250)	(4 745)	(70)	2.1%	(1 038)	31.9%	(704)	14.8%	(1 811)	38.2%	(558)	22.2%	26.2%
Net Cash from/(used) Investing Activities	(3 250)	(4 745)	(70)	2.1%	(1 038)	31.9%	(704)	14.8%	(1 811)	38.2%	(558)	22.2%	26.2%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 489)	(2 489)	(1 744)	70.1%	-	-	-	-	(1 744)	70.1%	(1 744)	78.1%	(100.0%)
Repayment of borrowing	(2 489)	(2 489)	(1 744)	70.1%	-	-	-	-	(1 744)	70.1%	(1 744)	78.1%	(100.0%)
Net Cash from/(used) Financing Activities	(2 489)	(2 489)	(1 744)	70.1%	-	-	-	-	(1 744)	70.1%	(1 744)	78.1%	(100.0%)
Net Increase/(Decrease) in cash held	1 782	(942)	22 209	1 246.0%	15 948	894.7%	6 246	(662.8%)	44 403	(4 711.8%)	28 970	1 124.0%	(78.4%)
Cash/cash equivalents at the year begin:	29 827	29 827	29 827	100.0%	52 036	174.5%	67 983	227.9%	29 827	100.0%	35 288	61.3%	92.7%
Cash/cash equivalents at the year end:	31 609	28 885	52 036	164.6%	67 983	215.1%	74 229	257.0%	74 229	257.0%	64 258	227.2%	15.5%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	11 549	100.0%	11 549	100.0%	-	-	-
Total By Income Source	-	-	-	-	-	-	11 549	100.0%	11 549	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	11 549	100.0%	11 549	100.0%	-	-	-
Total By Customer Group	-	-	-	-	-	-	11 549	100.0%	11 549	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 136	100.0%	-	-	-	-	-	-	2 136	100.0%
Total	2 136	100.0%	-	-	-	-	-	-	2 136	100.0%

Contact Details

Municipal Manager	Ms P M E Kaota	057 391 8096
Financial Manager	Mr P K Pitso	057 391 8902

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: SETSOTO (FS191)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	408 967	417 063	137 789	33.7%	124 206	30.4%	114 621	27.5%	376 616	90.3%	102 508	84.3%	11.8%
Property rates	43 263	53 263	14 014	32.4%	16 155	37.3%	16 408	30.8%	46 578	87.4%	14 860	86.8%	10.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	66 147	68 147	19 094	28.9%	16 327	24.7%	17 800	26.1%	53 222	78.1%	14 094	72.0%	26.3%
Service charges - water revenue	50 813	50 811	13 262	26.1%	14 971	29.5%	15 327	30.2%	43 560	85.7%	11 945	80.1%	29.4%
Service charges - sanitation revenue	23 391	23 392	6 510	27.8%	7 123	30.5%	7 066	30.2%	20 699	88.5%	6 350	74.8%	11.3%
Service charges - refuse revenue	27 365	36 365	8 232	30.1%	9 077	33.2%	9 062	24.9%	26 372	72.5%	8 522	85.4%	6.3%
Service charges - other	-	(5 000)	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	749	740	196	26.2%	382	51.1%	50	6.8%	629	85.0%	377	91.4%	(86.6%)
Interest earned - external investments	1 860	3 307	611	32.8%	503	27.1%	537	16.2%	1 651	49.9%	226	127.6%	137.7%
Interest earned - outstanding debtors	25 630	26 630	6 430	25.1%	7 109	27.7%	7 944	29.8%	21 483	80.7%	4 665	76.0%	70.3%
Dividends received	40	40	51	127.9%	-	-	-	-	51	127.9%	-	100.0%	-
Fines	364	364	139	38.2%	2	.6%	2	.4%	143	39.2%	79	69.7%	(98.1%)
Licences and permits	31	31	86	278.7%	32	104.5%	60	194.4%	179	577.6%	19	104.4%	219.1%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	163 645	157 656	67 863	41.5%	52 171	31.9%	40 020	25.4%	160 054	101.5%	40 367	90.9%	(.9%)
Other own revenue	5 669	1 316	1 300	22.9%	352	6.2%	345	26.2%	1 997	151.7%	1 105	80.3%	(68.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	409 436	639 223	78 203	19.1%	191 994	46.9%	82 541	12.9%	352 739	55.2%	105 409	99.1%	(21.7%)
Employee related costs	182 908	182 908	40 969	22.4%	42 353	23.2%	42 554	23.3%	125 876	68.8%	42 509	74.7%	.1%
Remuneration of councillors	11 062	12 562	2 907	26.3%	2 899	26.2%	3 824	30.4%	9 630	76.7%	2 892	71.2%	32.2%
Debt impairment	58 014	58 014	-	-	-	-	-	-	-	-	-	48.4%	-
Depreciation and asset impairment	12 490	223 490	-	-	111 736	894.6%	-	-	111 736	50.0%	33 633	1 168.1%	(100.0%)
Finance charges	8 511	4 835	41	.5%	1 029	12.1%	1 430	29.6%	2 500	51.7%	656	81.8%	117.8%
Bulk purchases	64 448	66 265	16 038	24.9%	12 414	19.3%	11 703	17.7%	40 155	60.6%	12 405	59.4%	(5.7%)
Other Materials	-	36 067	1 291	-	-	-	3 770	10.5%	5 061	14.0%	-	-	(100.0%)
Contracted services	18 392	21 098	3 894	21.2%	5 404	29.4%	4 181	19.8%	13 479	63.9%	3 523	53.6%	18.7%
Transfers and grants	894	1 456	2 813	314.7%	7 687	860.2%	10 238	703.3%	20 737	1 424.6%	2 747	42.3%	272.7%
Other expenditure	52 716	32 528	10 251	19.4%	8 472	16.1%	4 841	14.9%	23 564	72.4%	7 045	73.3%	(31.3%)
Loss on disposal of PPE	-	-	-	-	-	-	(0)	-	(0)	-	-	-	(100.0%)
Surplus/(Deficit)	(469)	(222 159)	59 586		(67 789)		32 080		23 878		(2 901)		
Transfers recognised - capital	135 241	109 851	39 821	29.4%	31 373	23.2%	13 032	11.9%	84 226	76.7%	61 526	127.3%	(78.8%)
Contributions recognised - capital	-	-	-		-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	134 772	(112 308)	99 407		(36 416)		45 112		108 103		58 625		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	134 772	(112 308)	99 407		(36 416)		45 112		108 103		58 625		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	134 772	(112 308)	99 407		(36 416)		45 112		108 103		58 625		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	134 772	(112 308)	99 407		(36 416)		45 112		108 103		58 625		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	166 241	133 755	10 123	6.1%	18 093	10.9%	13 445	10.1%	41 661	31.1%	13 496	73.6%	(.4%)
National Government	117 597	126 763	10 123	8.6%	18 093	15.4%	13 445	10.6%	41 661	32.9%	13 496	82.3%	(.4%)
Provincial Government	17 644	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	135 241	126 763	10 123	7.5%	18 093	13.4%	13 445	10.6%	41 661	32.9%	13 496	82.3%	(.4%)
Borrowing	31 000	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	6 992	-	-	-	-	-	-	-	-	-	.3%	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	166 241	133 755	10 123	6.1%	18 093	10.9%	13 445	10.1%	41 661	31.1%	13 496	73.6%	(.4%)
Governance and Administration	27 000	2 767	-	-	-	-	-	-	-	-	-	.2%	-
Executive & Council	-	244	-	-	-	-	-	-	-	-	-	1.7%	-
Budget & Treasury Office	27 000	2 318	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	204	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	5 700	4 225	204	3.6%	271	4.8%	857	20.3%	1 332	31.5%	434	163.2%	97.4%
Community & Social Services	4 000	350	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 700	2 715	204	12.0%	271	15.9%	857	31.6%	1 332	49.1%	434	163.2%	97.4%
Public Safety	-	800	-	-	-	-	-	-	-	-	-	-	-
Housing	-	360	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	31 581	38 748	4 265	13.5%	5 389	17.1%	5 340	13.8%	14 995	38.7%	3 478	178.7%	53.5%
Planning and Development	-	342	-	-	-	-	-	-	-	-	-	-	-
Road Transport	31 581	38 406	4 265	13.5%	5 389	17.1%	5 340	13.9%	14 995	39.0%	3 478	178.7%	53.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	101 960	88 015	5 654	5.5%	12 433	12.2%	7 247	8.2%	25 334	28.8%	9 584	66.4%	(24.4%)
Electricity	6 000	12 780	-	-	-	-	624	4.9%	624	4.9%	-	106.7%	(100.0%)
Water	42 716	45 260	1 920	4.5%	9 144	21.4%	3 103	6.9%	14 166	31.3%	8 483	109.4%	(63.4%)
Waste Water Management	53 244	16 560	3 734	7.0%	3 289	6.2%	3 520	21.3%	10 543	63.7%	1 101	9.6%	219.9%
Waste Management	-	13 415	-	-	-	-	-	-	-	-	-	2.7%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	479 167	480 978	134 896	28.2%	119 655	25.0%	107 410	22.3%	361 961	75.3%	129 561	96.0%	(17.1%)
Property rates, penalties and collection charges	34 610	37 021	3 732	10.8%	10 222	29.5%	16 284	44.0%	30 238	81.7%	4 803	82.8%	239.1%
Service charges	134 172	141 098	20 584	15.3%	22 923	17.1%	18 843	13.4%	62 350	44.2%	22 321	51.9%	(15.6%)
Other revenue	6 738	6 772	1 770	26.3%	1 890	28.0%	23 179	342.3%	26 839	396.3%	15 153	1 173.1%	53.0%
Government - operating	163 645	157 656	67 863	41.5%	52 171	31.9%	40 020	25.4%	160 054	101.5%	41 867	93.2%	(4.4%)
Government - capital	117 597	109 851	39 821	33.9%	31 373	26.7%	8 000	7.3%	79 194	72.1%	43 366	117.0%	(81.6%)
Interest	22 365	28 478	1 074	4.8%	1 077	4.8%	1 084	3.8%	3 236	11.4%	2 050	123.3%	(47.1%)
Dividends	40	102	51	127.9%	-	-	-	-	51	50.0%	-	99.6%	-
Payments	(336 370)	(385 927)	(117 892)	35.0%	(114 645)	34.1%	(96 218)	24.9%	(328 755)	85.2%	(77 700)	82.8%	23.8%
Suppliers and employees	(326 965)	(381 636)	(113 992)	34.9%	(105 929)	32.4%	(84 550)	22.2%	(304 471)	79.8%	(74 296)	83.7%	13.8%
Finance charges	(8 511)	(2 835)	(92)	1.1%	(1 029)	12.1%	(1 430)	50.4%	(2 551)	90.0%	(656)	81.8%	117.8%
Transfers and grants	(894)	(1 456)	(3 808)	426.2%	(7 687)	860.2%	(10 238)	703.3%	(21 733)	1 493.0%	(2 747)	42.3%	272.7%
Net Cash from/(used) Operating Activities	142 797	95 052	17 004	11.9%	5 010	3.5%	11 192	11.8%	33 205	34.9%	51 861	157.8%	(78.4%)
Cash Flow from Investing Activities													
Receipts	(1 265)	-	-	-	-	-	6 136	-	6 136	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(1 265)	-	-	-	-	-	6 136	-	6 136	-	-	-	(100.0%)
Payments	(166 241)	(133 755)	(13 478)	8.1%	(20 093)	12.1%	(13 764)	10.3%	(47 335)	35.4%	(15 128)	63.5%	(9.0%)
Capital assets	(166 241)	(133 755)	(13 478)	8.1%	(20 093)	12.1%	(13 764)	10.3%	(47 335)	35.4%	(15 128)	63.5%	(9.0%)
Net Cash from/(used) Investing Activities	(167 506)	(133 755)	(13 478)	8.0%	(20 093)	12.0%	(7 627)	5.7%	(41 199)	30.8%	(15 128)	63.5%	(49.6%)
Cash Flow from Financing Activities													
Receipts	31 005	-	9	-	25	.1%	55	-	89	-	(24)	-	(328.4%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	31 000	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	5	-	9	182.2%	25	490.6%	55	-	89	-	(24)	-	(328.4%)
Payments	(2 500)	(8 967)	(116)	4.6%	(2 506)	100.3%	(669)	7.5%	(3 291)	36.7%	-	-	(100.0%)
Repayment of borrowing	(2 500)	(8 967)	(116)	4.6%	(2 506)	100.3%	(669)	7.5%	(3 291)	36.7%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	28 505	(8 967)	(106)	(.4%)	(2 482)	(8.7%)	(614)	6.8%	(3 202)	35.7%	(24)	1.9%	2 443.2%
Net Increase/(Decrease) in cash held	3 796	(47 670)	3 419	90.1%	(17 565)	(462.7%)	2 950	(6.2%)	(11 195)	23.5%	36 709	(327.2%)	(92.0%)
Cash/cash equivalents at the year begin:	(14 510)	15 591	2 097	(14.5%)	5 516	(38.0%)	(12 049)	(77.3%)	2 097	13.5%	26 538	98.9%	(145.4%)
Cash/cash equivalents at the year end:	(10 714)	(32 080)	5 516	(51.5%)	(12 049)	112.5%	(9 098)	28.4%	(9 098)	28.4%	63 247	(435.9%)	(114.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	8 249	8.1%	3 776	3.7%	3 583	3.5%	86 388	84.7%	101 995	24.8%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 287	25.9%	1 627	5.8%	1 177	4.2%	18 001	64.1%	28 092	6.8%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 519	9.7%	2 658	4.0%	2 587	3.9%	55 290	82.5%	67 053	16.3%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 599	7.8%	1 609	3.5%	1 561	3.4%	39 653	85.4%	46 422	11.3%	-	-	-
Receivables from Exchange Transactions - Waste Management	4 575	7.9%	2 083	3.6%	2 053	3.5%	49 504	85.0%	58 216	14.2%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 462	6.7%	2 399	2.9%	2 296	2.8%	71 182	87.5%	81 340	19.8%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	527	1.9%	1 187	4.2%	1 191	4.2%	25 244	89.7%	28 149	6.8%	-	-	-
Total By Income Source	36 218	8.8%	15 338	3.7%	14 448	3.5%	345 263	84.0%	411 267	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	3 712	10.1%	2 549	6.9%	2 283	6.2%	28 353	76.8%	36 897	9.0%	-	-	-
Commercial	3 328	14.9%	906	4.1%	810	3.6%	17 332	77.5%	22 376	5.4%	-	-	-
Households	28 887	8.4%	11 758	3.4%	11 253	3.3%	294 020	85.0%	345 919	84.1%	-	-	-
Other	292	4.8%	124	2.0%	102	1.7%	5 558	91.5%	6 075	1.5%	-	-	-
Total By Customer Group	36 218	8.8%	15 338	3.7%	14 448	3.5%	345 263	84.0%	411 267	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	(170)	(.5%)	1 780	5.1%	1 324	3.8%	32 216	91.7%	35 150	85.6%
Pensions / Retirement	(2)	9.9%	(12)	79.2%	-	-	(2)	10.9%	(15)	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 768	45.8%	514	13.3%	-	-	1 581	40.9%	3 864	9.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	2 066	100.0%	2 066	5.0%
Total	1 596	3.9%	2 283	5.6%	1 324	3.2%	35 861	87.3%	41 064	100.0%

Contact Details

Municipal Manager	Mr S T R Ramakarane	051 933 9302
Financial Manager	Mr T G Banda	051 933 9301

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: DIHLABENG (FS192)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	732 157	732 157	224 406	30.7%	170 037	23.2%	156 658	21.4%	551 101	75.3%	158 989	72.5%	(1.5%)
Property rates	152 203	152 203	60 610	39.8%	25 285	16.6%	26 185	17.2%	112 080	73.6%	23 583	67.7%	11.0%
Property rates - penalties and collection charges	-	-	-		-		-		-		-	-	
Service charges - electricity revenue	224 197	224 197	52 460	23.4%	42 261	18.8%	40 014	17.8%	134 734	60.1%	46 389	66.0%	(13.7%)
Service charges - water revenue	69 232	69 232	15 793	22.8%	18 533	26.8%	17 204	24.9%	51 530	74.4%	16 872	69.0%	2.0%
Service charges - sanitation revenue	51 780	51 780	13 035	25.2%	11 671	22.5%	11 408	22.0%	36 113	69.7%	12 865	74.1%	(11.3%)
Service charges - refuse revenue	47 635	47 635	12 026	25.2%	9 732	20.4%	9 432	19.8%	31 190	65.5%	11 905	73.1%	(20.8%)
Service charges - other	-	-	343	-	354	-	302	-	999	-	352	-	(14.3%)
Rental of facilities and equipment	2 008	2 008	1 276	63.6%	1 303	64.9%	1 088	54.2%	3 667	182.6%	1 074	93.3%	1.3%
Interest earned - external investments	-	-	176	-	38	-	(1)	-	212	-	21	-	(105.1%)
Interest earned - outstanding debtors	41 046	41 046	11 548	28.1%	12 391	30.2%	12 272	29.9%	36 210	88.2%	12 082	89.1%	1.6%
Dividends received	-	-	8	-	-	-	-	-	8	-	750	-	(100.0%)
Fines	2 070	2 070	49	2.4%	89	4.3%	57	2.7%	194	9.4%	84	18.7%	(32.9%)
Licences and permits	54	54	(6)	(11.5%)	10	18.0%	30	54.5%	33	61.1%	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	136 329	136 329	56 019	41.1%	44 607	32.7%	35 691	26.2%	136 317	100.0%	32 428	95.9%	10.1%
Other own revenue	5 604	5 604	1 070	19.1%	3 763	67.1%	2 978	53.1%	7 811	139.4%	582	12.7%	411.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	1	.1%	(100.0%)
Operating Expenditure	732 157	732 157	99 133	13.5%	182 126	24.9%	131 577	18.0%	412 836	56.4%	174 664	65.1%	(24.7%)
Employee related costs	205 201	205 201	58 169	28.3%	58 325	28.4%	58 818	28.7%	175 312	85.4%	53 792	77.7%	9.3%
Remuneration of councillors	13 040	13 040	3 746	28.7%	3 801	29.1%	4 723	36.2%	12 270	94.1%	3 732	84.7%	26.6%
Debt impairment	113 469	113 469	773	.7%	42 759	37.7%	10 975	9.7%	54 508	48.0%	-	-	(100.0%)
Depreciation and asset impairment	83 101	83 101	(4)	-	-	-	4	-	0	-	-	-	(100.0%)
Finance charges	10 100	10 100	1 577	15.6%	2 513	24.9%	1 411	14.0%	5 501	54.5%	(227)	113.6%	(721.2%)
Bulk purchases	165 948	165 948	4 258	2.6%	40 042	24.1%	24 097	14.5%	68 397	41.2%	41 921	68.1%	(42.5%)
Other Materials	23 931	23 931	2 338	9.8%	2 583	10.8%	2 688	11.2%	7 609	31.8%	5 004	110.1%	(46.3%)
Contracted services	25 526	25 526	18 639	73.0%	18 846	73.8%	18 515	72.5%	55 999	219.4%	4 510	70.2%	310.5%
Transfers and grants	-	-	114	-	223	-	433	-	771	-	-	-	(100.0%)
Other expenditure	91 842	91 842	9 523	10.4%	13 034	14.2%	9 913	10.8%	32 470	35.4%	65 933	123.6%	(85.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	-	-	125 274		(12 089)		25 081		138 266		(15 676)		
Transfers recognised - capital	69 281	69 281	23 914	34.5%	18 235	26.3%	-	-	42 149	60.8%	19 998	84.4%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	69 281	69 281	149 188		6 146		25 081		180 415		4 322		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	69 281	69 281	149 188		6 146		25 081		180 415		4 322		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	69 281	69 281	149 188		6 146		25 081		180 415		4 322		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	69 281	69 281	149 188		6 146		25 081		180 415		4 322		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	69 281	69 281	15 595	22.5%	10 735	15.5%	2 814	4.1%	29 144	42.1%	4 709	57.3%	(40.2%)
National Government	69 281	69 281	15 595	22.5%	10 735	15.5%	2 814	4.1%	29 144	42.1%	4 709	63.6%	(40.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	69 281	69 281	15 595	22.5%	10 735	15.5%	2 814	4.1%	29 144	42.1%	4 709	63.6%	(40.2%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	69 281	69 281	15 595	22.5%	10 735	15.5%	2 814	4.1%	29 144	42.1%	4 709	57.3%	(40.2%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	8 470	8 470	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	6 720	6 720	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 750	1 750	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	13 010	13 010	15 595	119.9%	10 735	82.5%	2 814	21.6%	29 144	224.0%	4 709	277.2%	(40.2%)
Planning and Development	-	-	15 595	-	10 735	-	2 814	-	29 144	-	4 709	-	(40.2%)
Road Transport	13 010	13 010	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	45 836	45 836	-	-	-	-	-	-	-	-	-	-	-
Electricity	6 100	6 100	-	-	-	-	-	-	-	-	-	-	-
Water	31 080	31 080	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	8 656	8 656	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 964	1 964	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget Main appropriation	2017/18 Budget Adjusted Budget	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter 1st Q as % of Main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter 2nd Q as % of Main appropriation	2017/18 Third Quarter Actual Expenditure	2017/18 Third Quarter 3rd Q as % of adjusted budget	2017/18 Year to Date Actual Expenditure	2017/18 Year to Date Total Expenditure as % of adjusted budget	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	801 438	801 438	200 153	25.0%	173 528	21.7%	153 302	19.1%	526 983	65.8%	177 301	70.8%	(13.5%)
Property rates, penalties and collection charges	152 203	152 203	-	-	16 898	11.1%	24 872	16.3%	41 771	27.4%	21 582	65.8%	15.2%
Service charges	392 843	392 843	-	-	54 361	13.8%	74 262	18.9%	128 623	32.7%	88 384	68.6%	(16.0%)
Other revenue	9 737	9 737	120 673	1 239.4%	39 530	406.0%	19 726	202.6%	179 929	1 847.9%	2 806	25.8%	603.0%
Government - operating	136 329	136 329	56 019	41.1%	44 504	32.6%	34 441	25.3%	134 964	99.0%	32 428	95.9%	6.2%
Government - capital	69 281	69 281	23 461	33.9%	18 235	26.3%	-	-	41 696	60.2%	19 998	56.4%	(100.0%)
Interest	41 046	41 046	-	-	-	-	-	-	-	-	12 103	89.3%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(535 588)	(535 588)	(201 600)	37.6%	(174 184)	32.5%	(156 932)	29.3%	(532 716)	99.5%	(136 097)	76.7%	15.3%
Suppliers and employees	(525 488)	(525 488)	(201 600)	38.4%	(174 184)	33.1%	(156 932)	29.9%	(532 716)	101.4%	(133 384)	75.6%	17.7%
Finance charges	(10 100)	(10 100)	-	-	-	-	-	-	-	-	(2 714)	153.0%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	265 851	265 851	(1 446)	(.5%)	(656)	(.2%)	(3 630)	(1.4%)	(5 733)	(2.2%)	41 204	58.7%	(108.8%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(69 281)	(69 281)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(69 281)	(69 281)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(69 281)	(69 281)	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	196 570	196 570	(1 446)	(.7%)	(656)	(.3%)	(3 630)	(1.8%)	(5 733)	(2.9%)	41 204	81.7%	(108.8%)
Cash/cash equivalents at the year begin:	175 528	175 528	729	.4%	(717)	(.4%)	(1 373)	(.8%)	729	.4%	128 380	-	(101.1%)
Cash/cash equivalents at the year end:	372 098	372 098	(717)	(.2%)	(1 373)	(.4%)	(5 003)	(1.3%)	(5 003)	(1.3%)	169 584	92.7%	(103.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	6 395	3.8%	3 947	2.4%	3 075	1.8%	154 025	92.0%	167 442	23.1%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10 047	39.3%	1 868	7.3%	1 172	4.6%	12 489	48.8%	25 576	3.5%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 475	8.5%	2 876	3.3%	2 045	2.3%	75 360	85.9%	87 756	12.1%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 963	3.9%	2 510	2.5%	2 225	2.2%	93 554	91.5%	102 251	14.1%	-	-	-
Receivables from Exchange Transactions - Waste Management	3 265	2.3%	2 441	1.7%	2 306	1.6%	133 574	94.3%	141 586	19.5%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 125	2.3%	4 078	2.3%	4 011	2.2%	166 914	93.2%	179 128	24.7%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	559	2.5%	441	2.0%	307	1.4%	20 718	94.1%	22 025	3.0%	-	-	-
Total By Income Source	35 828	4.9%	18 161	2.5%	15 141	2.1%	656 634	90.5%	725 764	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	2 479	5.1%	2 175	4.5%	1 723	3.6%	42 152	86.9%	48 529	6.7%	-	-	-
Commercial	13 998	17.5%	2 889	3.6%	1 763	2.2%	61 274	76.7%	79 923	11.0%	-	-	-
Households	19 306	3.3%	13 048	2.2%	11 611	2.0%	549 658	92.6%	593 623	81.8%	-	-	-
Other	45	1.2%	50	1.3%	44	1.2%	3 550	96.2%	3 689	.5%	-	-	-
Total By Customer Group	35 828	4.9%	18 161	2.5%	15 141	2.1%	656 634	90.5%	725 764	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	11 059	6.0%	11 641	6.3%	11 225	6.1%	150 106	81.6%	184 031	65.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 997	15.2%	2 656	20.2%	2 451	18.6%	6 040	45.9%	13 144	4.6%
Auditor-General	42	2.4%	63	3.6%	172	9.8%	1 477	84.2%	1 754	.6%
Other	9 470	11.3%	1 096	1.3%	1 253	1.5%	72 022	85.9%	83 841	29.7%
Total	22 568	8.0%	15 457	5.5%	15 101	5.3%	229 645	81.2%	282 770	100.0%

Contact Details

Municipal Manager	Mr Busa Molatseli	058 303 5732
Financial Manager	Mr Khiba	058 303 5732

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: NKETOANA (FS193)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	303 712	308 274	94 341	31.1%	100 036	32.9%	61 608	20.0%	255 985	83.0%	61 261	79.9%	.6%
Property rates	20 341	19 876	(262)	(1.3%)	4 523	22.2%	4 556	22.9%	8 816	44.4%	4 437	72.4%	2.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	49 940	50 161	10 915	21.9%	7 535	15.1%	8 280	16.5%	26 729	53.3%	7 322	41.8%	13.1%
Service charges - water revenue	51 324	52 064	15 935	31.0%	18 902	36.8%	19 524	37.5%	54 361	104.4%	20 455	121.7%	(4.6%)
Service charges - sanitation revenue	21 135	21 180	6 646	31.4%	7 146	33.8%	5 914	27.9%	19 707	93.0%	6 491	95.5%	(8.9%)
Service charges - refuse revenue	20 169	20 659	6 706	33.2%	6 612	32.8%	7 326	35.5%	20 644	99.9%	6 581	102.0%	11.3%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	393	578	84	21.3%	110	27.9%	98	17.0%	292	50.6%	99	92.6%	(.2%)
Interest earned - external investments	1 304	1 304	5	.4%	58	4.4%	-	-	62	4.8%	199	66.5%	(100.0%)
Interest earned - outstanding debtors	39 421	39 440	9 592	24.3%	10 005	25.4%	10 234	25.9%	29 831	75.6%	7 934	56.4%	29.0%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	330	330	12	3.5%	9	2.8%	7	2.2%	28	8.6%	29	47.3%	(74.5%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	82 580	82 580	34 987	42.4%	26 626	32.2%	-	-	61 613	74.6%	307	75.1%	(100.0%)
Other own revenue	16 774	20 102	9 219	55.0%	18 028	107.5%	5 669	28.2%	32 916	163.7%	7 406	114.8%	(23.5%)
Gains on disposal of PPE	-	-	503	-	482	-	-	-	986	-	-	-	-
Operating Expenditure	336 918	347 560	98 074	29.1%	84 898	25.2%	59 366	17.1%	242 338	69.7%	70 712	103.1%	(16.0%)
Employee related costs	93 591	98 460	23 530	25.1%	32 072	34.3%	25 353	25.7%	80 955	82.2%	22 214	76.6%	14.1%
Remuneration of councillors	9 083	9 501	2 167	23.9%	2 762	30.4%	2 090	22.0%	7 018	73.9%	1 742	70.3%	20.0%
Debt impairment	49 931	54 966	26 339	52.8%	10 471	21.0%	53	.1%	36 864	67.1%	431	96.4%	(87.6%)
Depreciation and asset impairment	59 673	58 873	14 918	25.0%	14 918	25.0%	9 945	16.9%	39 782	67.6%	-	-	(100.0%)
Finance charges	17 836	17 836	2 745	15.4%	1 631	9.1%	765	4.3%	5 142	28.8%	4 304	24.5%	(82.2%)
Bulk purchases	50 456	50 456	7 551	15.0%	3 956	7.8%	31	.1%	11 538	22.9%	3 382	33.5%	(99.1%)
Other Materials	10 188	9 029	2 316	22.7%	3 616	35.5%	828	9.2%	6 760	74.9%	1 234	1 284.7%	(32.9%)
Contracted services	9 163	6 893	2 886	31.5%	670	7.3%	724	10.5%	4 280	62.1%	564	21.6%	28.4%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	36 999	41 546	15 622	42.2%	14 801	40.0%	19 549	47.1%	49 972	120.3%	36 841	166.5%	(46.9%)
Loss on disposal of PPE	-	-	-	-	0	-	27	-	27	-	-	-	(100.0%)
Surplus/(Deficit)	(33 207)	(39 285)	(3 733)		15 138		2 242		13 647		(9 451)		
Transfers recognised - capital	98 761	98 761	26 715	27.1%	9 081	9.2%	1 711	1.7%	37 507	38.0%	26 689	72.4%	(93.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	65 554	59 476	22 982		24 219		3 953		51 154		17 238		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	65 554	59 476	22 982		24 219		3 953		51 154		17 238		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	65 554	59 476	22 982		24 219		3 953		51 154		17 238		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	65 554	59 476	22 982		24 219		3 953		51 154		17 238		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	98 761	98 761	7 487	7.6%	7 081	7.2%	4 885	4.9%	19 453	19.7%	4 430	30.3%	10.3%
National Government	98 761	98 761	7 237	7.3%	7 081	7.2%	4 885	4.9%	19 203	19.4%	4 175	28.0%	17.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	98 761	98 761	7 237	7.3%	7 081	7.2%	4 885	4.9%	19 203	19.4%	4 175	28.0%	17.0%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	250	-	-	-	-	-	250	-	255	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	98 761	98 761	7 487	7.6%	7 081	7.2%	4 885	4.9%	19 453	19.7%	4 430	30.3%	10.3%
Governance and Administration	-	-	639	-	-	-	-	-	639	-	1 556	-	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	19	-	-	-	-	-	19	-	141	-	(100.0%)
Corporate Services	-	-	620	-	-	-	-	-	620	-	1 415	-	(100.0%)
Community and Public Safety	4 109	5 865	-	-	3 662	89.1%	1 599	27.3%	5 261	89.7%	1 581	45.9%	1.1%
Community & Social Services	855	855	-	-	115	13.5%	-	-	115	13.5%	869	37.9%	(100.0%)
Sport And Recreation	3 255	5 010	-	-	3 547	109.0%	1 599	31.9%	5 145	102.7%	712	71.3%	124.6%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	13 833	17 158	6 306	45.6%	3 419	24.7%	3 286	19.2%	13 011	75.8%	503	63.5%	552.9%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	13 833	17 158	6 306	45.6%	3 419	24.7%	3 286	19.2%	13 011	75.8%	503	63.5%	552.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	80 819	75 738	542	.7%	-	-	-	-	542	.7%	789	3.5%	(100.0%)
Electricity	5 000	5 000	-	-	-	-	-	-	-	-	69	-	(100.0%)
Water	47 849	47 849	156	.3%	-	-	-	-	156	.3%	701	3.0%	(100.0%)
Waste Water Management	20 279	22 502	-	-	-	-	-	-	-	-	19	.6%	(100.0%)
Waste Management	7 690	386	386	5.0%	-	-	-	-	386	100.0%	-	100.0%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	338 303	277 682	76 840	22.7%	60 134	17.8%	41 955	15.1%	178 929	64.4%	52 482	45.1%	(20.1%)
Property rates, penalties and collection charges	14 238	9 295	1 546	10.9%	2 495	17.5%	2 281	24.5%	6 322	68.0%	1 950	32.5%	17.0%
Service charges	99 798	68 606	15 302	15.3%	14 526	14.6%	11 066	16.1%	40 895	59.6%	11 076	19.7%	(.1%)
Other revenue	14 027	16 104	4 261	30.4%	3 337	23.8%	2 886	17.9%	10 484	65.1%	3 206	61.2%	(10.0%)
Government - operating	82 580	82 580	35 234	42.7%	27 076	32.8%	20 270	24.5%	82 580	100.0%	20 071	99.6%	1.0%
Government - capital	98 761	98 761	19 933	20.2%	12 408	12.6%	5 042	5.1%	37 383	37.9%	15 868	71.1%	(68.2%)
Interest	28 899	2 336	563	1.9%	292	1.0%	410	17.5%	1 265	54.1%	310	3.8%	32.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(235 315)	(250 556)	(52 738)	22.4%	(56 512)	24.0%	(52 357)	20.9%	(161 606)	64.5%	(48 611)	77.9%	7.7%
Suppliers and employees	(217 480)	(241 638)	(52 738)	24.2%	(56 512)	26.0%	(52 357)	21.7%	(161 606)	66.9%	(48 611)	78.4%	7.7%
Finance charges	(17 835)	(8 918)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	102 988	27 126	24 103	23.4%	3 622	3.5%	(10 402)	(38.3%)	17 323	63.9%	3 872	9.9%	(368.7%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(98 761)	(98 761)	(13 865)	14.0%	(7 273)	7.4%	(4 885)	4.9%	(26 023)	26.3%	(12 170)	64.0%	(59.9%)
Capital assets	(98 761)	(98 761)	(13 865)	14.0%	(7 273)	7.4%	(4 885)	4.9%	(26 023)	26.3%	(12 170)	64.0%	(59.9%)
Net Cash from/(used) Investing Activities	(98 761)	(98 761)	(13 865)	14.0%	(7 273)	7.4%	(4 885)	4.9%	(26 023)	26.3%	(12 170)	64.0%	(59.9%)
Cash Flow from Financing Activities													
Receipts	145	145	-	-	-	-	-	-	-	-	31	73.4%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	145	145	-	-	-	-	-	-	-	-	31	73.4%	(100.0%)
Payments	(486)	-	(3 000)	617.3%	-	-	-	-	(3 000)	-	-	-	-
Repayment of borrowing	(486)	-	(3 000)	617.3%	-	-	-	-	(3 000)	-	-	-	-
Net Cash from/(used) Financing Activities	(341)	145	(3 000)	879.5%	-	-	-	-	(3 000)	(2 070.6%)	31	(1.1%)	(100.0%)
Net Increase/(Decrease) in cash held	3 886	(71 490)	7 237	186.2%	(3 650)	(93.9%)	(15 287)	21.4%	(11 700)	16.4%	(8 268)	(18.2%)	84.9%
Cash/cash equivalents at the year begin:	2 527	2 527	2 527	100.0%	9 764	386.4%	6 114	241.9%	2 527	100.0%	(6 353)	100.0%	(196.2%)
Cash/cash equivalents at the year end:	6 413	(68 963)	9 764	152.3%	6 114	95.3%	(9 173)	13.3%	(9 173)	13.3%	(14 621)	(11.5%)	(37.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	4 148	4.5%	2 390	2.6%	2 558	2.8%	83 677	90.2%	92 773	22.6%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 236	18.2%	458	6.8%	314	4.6%	4 767	70.4%	6 776	1.6%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 263	4.7%	863	3.2%	507	1.9%	24 442	90.3%	27 074	6.6%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 230	4.5%	1 118	2.2%	1 073	2.2%	45 401	91.1%	49 821	12.1%	-	-	-
Receivables from Exchange Transactions - Waste Management	1 536	2.8%	1 215	2.2%	1 169	2.1%	50 757	92.8%	54 677	13.3%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	285	100.0%	285	.1%	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5 650	3.1%	4 847	2.7%	5 124	2.9%	163 816	91.3%	179 436	43.7%	-	-	-
Total By Income Source	16 062	3.9%	10 891	2.7%	10 744	2.6%	373 145	90.8%	410 842	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	888	19.0%	649	13.9%	368	7.9%	2 778	59.3%	4 684	1.1%	-	-	-
Commercial	4 552	33.5%	478	3.5%	413	3.0%	8 146	59.9%	13 589	3.3%	-	-	-
Households	8 548	2.7%	7 827	2.5%	8 323	2.6%	294 449	92.3%	319 147	77.7%	-	-	-
Other	2 075	2.8%	1 936	2.6%	1 640	2.2%	67 771	92.3%	73 422	17.9%	-	-	-
Total By Customer Group	16 062	3.9%	10 891	2.7%	10 744	2.6%	373 145	90.8%	410 842	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	5 966	3.6%	-	-	5 174	3.1%	155 876	93.3%	167 016	90.3%
Bulk Water	-	-	-	-	29	4.1%	679	95.9%	709	.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	323	45.7%	-	-	-	-	384	54.3%	708	.4%
Auditor-General	-	-	-	-	859	27.7%	2 242	72.3%	3 102	1.7%
Other	593	4.4%	5	-	349	2.6%	12 452	92.9%	13 398	7.2%
Total	6 883	3.7%	5	-	6 411	3.5%	171 634	92.8%	184 932	100.0%

Contact Details

Municipal Manager	Mr MZWANDILE PENWELL MANZI	058 863 2811
Financial Manager	Mr XOLANI MALINDI	058 863 2811

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MALUTI-A-PHOFUNG (FS194)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	1 710 878	1 710 878	262 498	15.3%	274 601	16.1%	226 781	13.3%	763 879	44.6%	315 216	64.4%	(28.1%)
Property rates	207 596	207 596	-	-	-	-	-	-	-	-	33 379	54.7%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	558 165	558 165	25 961	4.7%	28 912	5.2%	26 616	4.8%	81 489	14.6%	70 548	37.1%	(62.3%)
Service charges - water revenue	78 315	78 315	-	-	-	-	-	-	-	-	18 066	69.9%	(100.0%)
Service charges - sanitation revenue	41 577	41 577	-	-	-	-	-	-	-	-	8 184	62.6%	(100.0%)
Service charges - refuse revenue	34 832	34 832	-	-	-	-	-	-	-	-	7 470	68.0%	(100.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 284	1 284	-	-	-	-	-	-	-	-	263	92.8%	(100.0%)
Interest earned - external investments	2 900	2 900	255	8.8%	14	.5%	-	-	270	9.3%	315	58.9%	(100.0%)
Interest earned - outstanding debtors	31 800	31 800	-	-	-	-	-	-	-	-	8 055	75.6%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	14 012	14 012	-	-	-	-	-	-	-	-	1 582	66.5%	(100.0%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	503 632	503 632	209 187	41.5%	164 022	32.6%	123 442	24.5%	496 651	98.6%	154 450	95.7%	(20.1%)
Other own revenue	236 765	236 765	27 095	11.4%	81 652	34.5%	76 722	32.4%	185 469	78.3%	12 905	52.5%	494.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 245 878	2 245 878	328 623	14.6%	252 304	11.2%	273 910	12.2%	854 836	38.1%	248 226	46.2%	10.3%
Employee related costs	455 734	455 734	83 456	18.3%	94 441	20.7%	100 506	22.1%	278 402	61.1%	110 760	75.5%	(9.3%)
Remuneration of councillors	23 357	23 357	5 979	25.6%	5 880	25.2%	6 225	26.7%	18 084	77.4%	5 640	75.5%	10.4%
Debt impairment	270 000	270 000	-	-	-	-	-	-	-	-	-	4.8%	-
Depreciation and asset impairment	285 000	285 000	-	-	-	-	-	-	-	-	-	-	-
Finance charges	4 000	4 000	-	-	-	-	-	-	-	-	1 617	45.4%	(100.0%)
Bulk purchases	608 750	608 750	217 373	35.7%	120 246	19.8%	88 911	14.6%	426 530	70.1%	32 456	24.0%	173.9%
Other Materials	94 680	94 680	-	-	-	-	-	-	-	-	-	-	-
Contracted services	82 143	82 143	6 238	7.6%	12 388	15.1%	24 441	29.8%	43 067	52.4%	23 900	38.5%	2.3%
Transfers and grants	115 540	115 540	-	-	-	-	27 200	23.5%	27 200	23.5%	13 974	28.9%	94.6%
Other expenditure	306 675	306 675	15 576	5.1%	19 349	6.3%	26 627	8.7%	61 552	20.1%	59 878	62.5%	(55.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(535 000)	(535 000)	(66 124)		22 297		(47 129)		(90 957)		66 990		
Transfers recognised - capital	215 732	215 732	73 100	33.9%	15 000	7.0%	97 632	45.3%	185 732	86.1%	45 632	100.0%	114.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(319 268)	(319 268)	6 976		37 297		50 503		94 775		112 622		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(319 268)	(319 268)	6 976		37 297		50 503		94 775		112 622		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(319 268)	(319 268)	6 976		37 297		50 503		94 775		112 622		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(319 268)	(319 268)	6 976		37 297		50 503		94 775		112 622		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	272 432	272 432	14 565	5.3%	29 174	10.7%	43 434	15.9%	87 173	32.0%	27 202	46.6%	59.7%
National Government	215 732	215 732	9 142	4.2%	29 174	13.5%	43 434	20.1%	81 750	37.9%	17 908	49.1%	142.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	215 732	215 732	9 142	4.2%	29 174	13.5%	43 434	20.1%	81 750	37.9%	17 908	49.1%	142.5%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	56 700	56 700	5 423	9.6%	-	-	-	-	5 423	9.6%	9 294	41.4%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	272 432	272 432	14 565	5.3%	29 174	10.7%	43 434	15.9%	87 173	32.0%	27 202	46.6%	59.7%
Governance and Administration	7 500	7 500	-	-	-	-	-	-	-	-	(1 464)	16.3%	(100.0%)
Executive & Council	7 500	7 500	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	(1 464)	-	(100.0%)
Community and Public Safety	85 202	85 202	963	1.1%	16 027	18.8%	15 645	18.4%	32 635	38.3%	12 594	79.4%	24.2%
Community & Social Services	56 830	56 830	419	.7%	7 319	12.9%	11 436	20.1%	19 174	33.7%	7 485	96.7%	52.8%
Sport And Recreation	26 873	26 873	544	2.0%	8 708	32.4%	4 209	15.7%	13 461	50.1%	5 110	63.8%	(17.6%)
Public Safety	1 500	1 500	-	-	-	-	-	-	-	-	-	100.0%	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	54 202	54 202	12 087	22.3%	8 732	16.1%	6 576	12.1%	27 395	50.5%	9 092	39.7%	(27.7%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	54 202	54 202	12 087	22.3%	8 732	16.1%	6 576	12.1%	27 395	50.5%	9 092	39.7%	(27.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	117 186	117 186	125	.1%	3 025	2.6%	21 212	18.1%	24 362	20.8%	6 598	30.8%	221.5%
Electricity	12 600	12 600	-	-	-	-	1 221	9.7%	1 221	9.7%	47	26.4%	2 517.5%
Water	61 405	61 405	125	.2%	-	-	7 346	12.0%	7 471	12.2%	6 551	41.8%	12.1%
Waste Water Management	43 181	43 181	-	-	3 025	7.0%	12 645	29.3%	15 670	36.3%	-	11.4%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	8 342	8 342	1 390	16.7%	1 390	16.7%	-	-	2 781	33.3%	382	45.4%	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	1 537 514	1 537 514	385 681	25.1%	289 619	18.8%	306 271	19.9%	981 571	63.8%	323 259	60.1%	(5.3%)
Property rates, penalties and collection charges	134 937	134 937	-	-	-	-	-	-	-	-	27 421	30.1%	(100.0%)
Service charges	458 913	458 913	35 411	7.7%	27 909	6.1%	23 970	5.2%	87 291	19.0%	32 421	23.7%	(26.1%)
Other revenue	200 875	200 875	67 605	33.7%	82 639	41.1%	61 082	30.4%	211 327	105.2%	59 268	103.5%	3.1%
Government - operating	503 632	503 632	209 187	41.5%	164 022	32.6%	123 442	24.5%	496 651	98.6%	150 147	95.0%	(17.8%)
Government - capital	215 732	215 732	73 100	33.9%	15 000	7.0%	97 632	45.3%	185 732	86.1%	45 632	100.0%	114.0%
Interest	23 425	23 425	378	1.6%	48	.2%	145	.6%	571	2.4%	8 370	74.1%	(98.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 287 533)	(1 287 533)	(390 224)	30.3%	(263 651)	20.5%	(186 750)	14.5%	(840 625)	65.3%	(307 040)	70.4%	(39.2%)
Suppliers and employees	(1 167 993)	(1 167 993)	(364 624)	31.2%	(235 351)	20.2%	(159 550)	13.7%	(759 525)	65.0%	(271 418)	71.3%	(41.2%)
Finance charges	(4 000)	(4 000)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(115 540)	(115 540)	(25 600)	22.2%	(28 300)	24.5%	(27 200)	23.5%	(81 100)	70.2%	(35 622)	59.8%	(23.6%)
Net Cash from/(used) Operating Activities	249 981	249 981	(4 543)	(1.8%)	25 967	10.4%	119 521	47.8%	140 946	56.4%	16 219	23.4%	636.9%
Cash Flow from Investing Activities													
Receipts	-	-	87 268	-	2 050	-	(69 167)	-	20 152	-	13 577	-	(609.4%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	87 268	-	2 050	-	(69 167)	-	20 152	-	13 577	-	(609.4%)
Payments	(245 189)	(245 189)	(86 631)	35.3%	(23 873)	9.7%	(43 034)	17.6%	(153 537)	62.6%	(20 927)	41.0%	105.6%
Capital assets	(245 189)	(245 189)	(86 631)	35.3%	(23 873)	9.7%	(43 034)	17.6%	(153 537)	62.6%	(20 927)	41.0%	105.6%
Net Cash from/(used) Investing Activities	(245 189)	(245 189)	638	(.3%)	(21 823)	8.9%	(112 201)	45.8%	(133 386)	54.4%	(7 349)	27.5%	1 426.7%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(5 000)	(5 000)	-	-	-	-	-	-	-	-	(2 035)	89.6%	(100.0%)
Repayment of borrowing	(5 000)	(5 000)	-	-	-	-	-	-	-	-	(2 035)	89.6%	(100.0%)
Net Cash from/(used) Financing Activities	(5 000)	(5 000)	-	-	-	-	-	-	-	-	(2 035)	89.6%	(100.0%)
Net Increase/(Decrease) in cash held	(208)	(208)	(3 906)	1 877.0%	4 145	(1 992.0%)	7 321	(3 518.4%)	7 560	(3 633.3%)	6 835	12.0%	7.1%
Cash/cash equivalents at the year begin:	8 290	8 290	1 019	12.3%	(2 886)	(34.8%)	1 259	15.2%	1 019	12.3%	16 489	302.4%	(92.4%)
Cash/cash equivalents at the year end:	8 082	8 082	(2 886)	(35.7%)	1 259	15.6%	8 580	106.2%	8 580	106.2%	23 324	18.6%	(63.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	306 018	100.0%	306 018	31.0%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	152 094	100.0%	152 094	15.4%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	270 561	100.0%	270 561	27.4%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	128 485	100.0%	128 485	13.0%	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	128 641	100.0%	128 641	13.0%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1 615	100.0%	1 615	.2%	-	-	-
Total By Income Source	-	-	-	-	-	-	987 414	100.0%	987 414	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	116 040	100.0%	116 040	11.8%	-	-	-
Commercial	-	-	-	-	-	-	219 719	100.0%	219 719	22.3%	-	-	-
Households	-	-	-	-	-	-	651 655	100.0%	651 655	66.0%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	987 414	100.0%	987 414	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	30 077	1.1%	29 416	1.1%	29 418	1.1%	2 663 440	96.8%	2 752 352	93.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	5 476	26.0%	-	-	5 822	27.6%	9 789	46.4%	21 087	.7%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	4 263	16.6%	4 293	16.7%	4 314	16.8%	12 853	50.0%	25 723	.9%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	672	14.9%	1 874	41.5%	1 371	30.4%	596	13.2%	4 513	.2%
Other	7 979	5.1%	24 193	15.5%	15 975	10.2%	107 933	69.2%	156 080	5.3%
Total	48 467	1.6%	59 776	2.0%	56 900	1.9%	2 794 611	94.4%	2 959 753	100.0%

Contact Details

Municipal Manager	Mr Acting K Masekoane	058 718 3767
Financial Manager	Ms NP Khumalo	058 718 3741

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: PHUMELELA (FS195)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	129 038	126 801	50 942	39.5%	15 628	12.1%	12 700	10.0%	79 271	62.5%	27 656	87.3%	(54.1%)
Property rates	12 628	12 630	9 082	71.9%	1 745	13.8%	1 671	13.2%	12 498	99.0%	1 498	82.8%	11.5%
Property rates - penalties and collection charges	-	-	-		-		-		-		-		
Service charges - electricity revenue	13 926	4 586	1 593	11.4%	1 295	9.3%	675	14.7%	3 564	77.7%	1 872	62.7%	(63.9%)
Service charges - water revenue	11 230	12 767	2 718	24.2%	2 485	22.1%	2 319	18.2%	7 522	58.9%	1 951	69.1%	18.8%
Service charges - sanitation revenue	6 959	7 566	2 629	37.8%	2 611	37.5%	2 635	34.8%	7 875	104.1%	2 286	77.9%	15.3%
Service charges - refuse revenue	6 485	7 504	2 513	38.7%	2 529	39.0%	2 538	33.8%	7 580	101.0%	2 152	78.3%	17.9%
Service charges - other	-	-	-		-		0		0		-	-	(100.0%)
Rental of facilities and equipment	4 756	2 434	103	2.2%	541	11.4%	118	4.8%	762	31.3%	136	187.7%	(13.5%)
Interest earned - external investments	220	206	13	5.8%	8	3.8%	20	9.7%	41	20.0%	8	234.2%	152.6%
Interest earned - outstanding debtors	5 896	8 791	2 122	36.0%	2 273	38.6%	2 589	29.4%	6 984	79.4%	2 422	57.5%	6.9%
Dividends received	-	-	-		-		-		-		-	-	-
Fines	54	54	-	-	-	-	0	.1%	0	.1%	1	10.5%	(95.7%)
Licences and permits	27	23	6	22.0%	6	21.5%	6	27.7%	18	77.7%	6	70.2%	4.2%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	64 948	69 439	30 063	46.3%	2 053	3.2%	-	-	32 116	46.3%	15 258	100.0%	(100.0%)
Other own revenue	1 909	800	99	5.2%	81	4.3%	129	16.2%	310	38.8%	66	9.8%	97.1%
Gains on disposal of PPE	-	-	-		-		-		-		-	-	-
Operating Expenditure	128 962	126 745	25 143	19.5%	39 657	30.8%	19 998	15.8%	84 798	66.9%	31 816	75.5%	(37.1%)
Employee related costs	61 732	54 035	14 873	24.1%	14 518	23.5%	14 177	26.2%	43 568	80.6%	13 413	64.6%	5.7%
Remuneration of councillors	5 723	5 723	1 370	23.9%	1 368	23.9%	1 931	33.7%	4 669	81.6%	1 592	80.0%	21.2%
Debt impairment	5 113	4 113	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	4 460	3 460	-	-	-	-	105	3.0%	105	3.0%	-	-	(100.0%)
Finance charges	2 388	144	-	-	1 670	69.9%	0	-	1 670	1 159.9%	-	-	(100.0%)
Bulk purchases	18 200	19 350	3 572	19.6%	9 980	54.8%	379	2.0%	13 931	72.0%	7 049	96.9%	(94.6%)
Other Materials	-	-	-	-	-	-	55	-	55	-	-	-	(100.0%)
Contracted services	2 382	3 212	-	-	1 476	62.0%	258	8.0%	1 734	54.0%	612	84.2%	(57.9%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	28 964	36 708	5 328	18.4%	10 645	36.8%	3 092	8.4%	19 066	51.9%	9 149	96.6%	(66.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	76	56	25 799		(24 029)		(7 297)		(5 527)		(4 160)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	76	56	25 799		(24 029)		(7 297)		(5 527)		(4 160)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	76	56	25 799		(24 029)		(7 297)		(5 527)		(4 160)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	76	56	25 799		(24 029)		(7 297)		(5 527)		(4 160)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	76	56	25 799		(24 029)		(7 297)		(5 527)		(4 160)		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	84 454	84 454	23 308	27.6%	38 834	46.0%	9 765	11.6%	71 906	85.1%	14 579	64.2%	(33.0%)
National Government	84 454	84 454	23 268	27.6%	38 834	46.0%	9 747	11.5%	71 848	85.1%	14 469	63.9%	(32.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	84 454	84 454	23 268	27.6%	38 834	46.0%	9 747	11.5%	71 848	85.1%	14 469	63.9%	(32.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	40	-	-	-	18	-	58	-	110	-	(83.6%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	84 454	84 454	23 308	27.6%	38 834	46.0%	9 765	11.6%	71 906	85.1%	14 579	64.2%	(33.0%)
Governance and Administration	-	-	40	-	7	-	18	-	64	-	110	-	(83.6%)
Executive & Council	-	-	-	-	7	-	-	-	7	-	-	-	-
Budget & Treasury Office	-	-	40	-	-	-	18	-	58	-	32	-	(44.4%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	77	-	(100.0%)
Community and Public Safety	11 220	11 220	1 684	15.0%	2 158	19.2%	2 024	18.0%	5 865	52.3%	428	81.1%	373.4%
Community & Social Services	1 017	1 017	-	-	-	-	1 574	154.8%	1 574	154.8%	-	-	(100.0%)
Sport And Recreation	10 203	10 203	1 684	16.5%	2 158	21.1%	450	4.4%	4 291	42.1%	428	81.1%	5.2%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 105	2 105	1 917	91.0%	2 058	97.7%	1 082	51.4%	5 057	240.2%	586	11.1%	84.8%
Planning and Development	1 073	1 073	-	-	-	-	-	-	-	-	-	-	-
Road Transport	1 032	1 032	1 917	185.7%	2 058	199.4%	1 082	104.9%	5 057	490.0%	586	13.6%	84.8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	71 129	71 129	19 667	27.7%	34 612	48.7%	6 640	9.3%	60 919	85.6%	13 455	69.8%	(50.7%)
Electricity	1 200	1 200	-	-	1 254	104.5%	74	6.1%	1 328	110.6%	-	100.9%	(100.0%)
Water	68 693	68 693	19 667	28.6%	33 358	48.6%	6 566	9.6%	59 591	86.7%	13 338	68.9%	(50.8%)
Waste Water Management	1 235	1 235	-	-	-	-	-	-	-	-	118	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	201 102	204 402	56 908	28.3%	69 879	34.7%	5 730	2.8%	132 517	64.8%	40 540	81.4%	(85.9%)
Property rates, penalties and collection charges	10 103	21 243	1 839	18.2%	2 195	21.7%	286	1.3%	4 320	20.3%	1 218	81.5%	(76.5%)
Service charges	30 880	24 495	2 989	9.7%	3 653	11.8%	713	2.9%	7 355	30.0%	5 793	60.6%	(87.7%)
Other revenue	5 780	1 201	3 268	56.5%	7 270	125.8%	379	31.5%	10 917	909.0%	3 085	185.6%	(87.7%)
Government - operating	64 948	68 248	30 064	46.3%	20 534	31.6%	-	-	50 598	74.1%	15 258	100.0%	(100.0%)
Government - capital	84 454	84 454	18 747	22.2%	36 227	42.9%	4 352	5.2%	59 326	70.2%	15 186	77.2%	(71.3%)
Interest	4 937	4 717	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	43	-	-	-	-	-	-	-	-	-	-	-
Payments	(117 097)	(120 097)	(20 571)	17.6%	(35 121)	30.0%	(6 839)	5.7%	(62 531)	52.1%	(24 493)	71.2%	(72.1%)
Suppliers and employees	(114 709)	(117 709)	(20 510)	17.9%	(34 749)	30.3%	(6 787)	5.8%	(62 047)	52.7%	(24 392)	71.6%	(72.2%)
Finance charges	(2 388)	(2 388)	(61)	2.5%	(372)	15.6%	(52)	2.2%	(485)	20.3%	(102)	38.6%	(48.7%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	84 005	84 305	36 337	43.3%	34 758	41.4%	(1 109)	(1.3%)	69 986	83.0%	16 046	101.5%	(106.9%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(84 454)	(84 454)	(23 308)	27.6%	(38 834)	46.0%	(3 673)	4.3%	(65 815)	77.9%	(14 578)	64.2%	(74.8%)
Capital assets	(84 454)	(84 454)	(23 308)	27.6%	(38 834)	46.0%	(3 673)	4.3%	(65 815)	77.9%	(14 578)	64.2%	(74.8%)
Net Cash from/(used) Investing Activities	(84 454)	(84 454)	(23 308)	27.6%	(38 834)	46.0%	(3 673)	4.3%	(65 815)	77.9%	(14 578)	64.2%	(74.8%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(187)	(187)	-	-	-	-	-	-	-	-	-	10.2%	-
Repayment of borrowing	(187)	(187)	-	-	-	-	-	-	-	-	-	10.2%	-
Net Cash from/(used) Financing Activities	(187)	(187)	-	-	-	-	-	-	-	-	-	10.2%	-
Net Increase/(Decrease) in cash held	(636)	(336)	13 029	(2 048.5%)	(4 076)	640.8%	(4 783)	1 423.1%	4 171	(1 241.2%)	1 468	602.3%	(425.7%)
Cash/cash equivalents at the year begin:	489	489	34 059	6 959.1%	47 088	9 621.3%	43 013	8 788.6%	34 059	6 959.1%	36 984	(498.6%)	16.3%
Cash/cash equivalents at the year end:	(147)	153	47 088	(32 112.0%)	43 013	(29 332.6%)	38 230	24 928.7%	38 230	24 928.7%	38 452	7 856.8%	(.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group													
Orgons of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Bruce William Kannemeyer	058 913 8314
Financial Manager	Mr S A Nyapholi	058 913 8300

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MANTSOPA (FS196)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	232 650	232 650	57 583	24.8%	49 533	21.3%	53 494	23.0%	160 610	69.0%	69 905	85.1%	(23.5%)
Property rates	14 714	14 714	15 199	103.3%	74	.5%	(375)	(2.5%)	14 898	101.3%	(54)	102.1%	597.5%
Property rates - penalties and collection charges	-	-	-		-		-		-		(112)	-	(100.0%)
Service charges - electricity revenue	40 413	40 413	8 703	21.5%	7 422	18.4%	7 618	18.8%	23 742	58.7%	6 780	64.4%	12.4%
Service charges - water revenue	34 872	34 872	9 761	28.0%	9 460	27.1%	8 584	24.6%	27 805	79.7%	9 817	92.5%	(12.6%)
Service charges - sanitation revenue	24 751	24 751	6 145	24.8%	6 094	24.6%	6 028	24.4%	18 267	73.8%	5 767	103.1%	4.5%
Service charges - refuse revenue	17 057	17 057	4 190	24.6%	4 180	24.5%	4 154	24.4%	12 524	73.4%	3 738	101.6%	11.1%
Service charges - other	-	-	-		-		-		-		-	-	-
Rental of facilities and equipment	1 070	1 070	337	31.5%	269	25.2%	248	23.1%	854	79.8%	231	73.8%	7.3%
Interest earned - external investments	400	400	327	81.8%	116	28.9%	184	46.0%	627	156.7%	164	105.9%	12.4%
Interest earned - outstanding debtors	25 000	25 000	5 706	22.8%	6 482	25.9%	7 534	30.1%	19 722	78.9%	6 306	85.1%	19.5%
Dividends received	20	20	-	-	-	-	-	-	-	-	1	4.3%	(100.0%)
Fines	1 006	1 006	-	-	-	-	23	2.3%	23	2.3%	1	-	4 560.6%
Licences and permits	-	-	-	-	-	-	-	-	-	-	0	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	72 472	72 472	6 848	9.4%	15 103	20.8%	19 233	26.5%	41 184	56.8%	36 913	83.9%	(47.9%)
Other own revenue	875	875	368	42.0%	333	38.1%	262	29.9%	963	110.0%	353	95.0%	(25.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	223 121	223 121	32 942	14.8%	47 164	21.1%	49 064	22.0%	129 170	57.9%	35 135	69.5%	39.6%
Employee related costs	81 265	81 265	19 556	24.1%	19 597	24.1%	20 621	25.4%	59 775	73.6%	18 440	76.5%	11.8%
Remuneration of councillors	6 055	6 055	1 462	24.1%	1 991	32.9%	1 525	25.2%	4 978	82.2%	1 645	73.0%	(7.3%)
Debt impairment	44 528	44 528	-	-	-	-	-	-	-	-	-	50.7%	-
Depreciation and asset impairment	5 032	5 032	-	-	-	-	-	-	-	-	-	50.0%	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	40 533	40 533	5 124	12.6%	10 962	27.0%	10 594	26.1%	26 681	65.8%	2 191	59.1%	383.4%
Other Materials	5 038	5 038	260	5.2%	583	11.6%	985	19.5%	1 827	36.3%	465	48.1%	111.6%
Contracted services	12 461	12 461	2 345	18.8%	6 324	50.8%	5 656	45.4%	14 325	115.0%	1 959	682.6%	188.7%
Transfers and grants	-	-	275	-	380	-	301	-	956	-	368	64.9%	(18.3%)
Other expenditure	28 211	28 211	3 920	13.9%	7 326	26.0%	9 382	33.3%	20 628	73.1%	10 065	66.1%	(6.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	9 529	9 529	24 641		2 369		4 430		31 440		34 770		
Transfers recognised - capital	45 064	45 064	1 397	3.1%	6 859	15.2%	1 892	4.2%	10 149	22.5%	5 195	20.2%	(63.6%)
Contributions recognised - capital	-	-	-		-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	54 593	54 593	26 039		9 228		6 322		41 589		39 965		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	54 593	54 593	26 039		9 228		6 322		41 589		39 965		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	54 593	54 593	26 039		9 228		6 322		41 589		39 965		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	54 593	54 593	26 039		9 228		6 322		41 589		39 965		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	46 964	34 914	5 028	10.7%	7 885	16.8%	6 379	18.3%	19 292	55.3%	4 410	25.4%	44.7%
National Government	45 064	32 706	4 935	11.0%	7 618	16.9%	4 476	13.7%	17 030	52.1%	4 404	25.1%	1.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	45 064	32 706	4 935	11.0%	7 618	16.9%	4 476	13.7%	17 030	52.1%	4 404	25.1%	1.7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 900	309	93	4.9%	267	14.0%	1 903	616.5%	2 263	733.0%	6	34.4%	32 710.7%
Public contributions and donations	-	1 900	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	46 964	34 914	5 028	10.7%	7 885	16.8%	6 379	18.3%	19 292	55.3%	4 410	25.4%	44.7%
Governance and Administration	-	309	81	-	195	-	142	46.0%	417	135.2%	-	91.2%	(100.0%)
Executive & Council	-	284	68	-	195	-	115	40.6%	377	133.0%	-	87.7%	(100.0%)
Budget & Treasury Office	-	13	13	-	-	-	17	129.5%	30	229.5%	-	100.0%	(100.0%)
Corporate Services	-	12	-	-	-	-	10	84.7%	10	84.7%	-	100.0%	(100.0%)
Community and Public Safety	593	694	262	44.1%	641	108.1%	308	44.4%	1 210	174.5%	761	73.6%	(59.5%)
Community & Social Services	593	-	262	44.1%	93	15.7%	-	-	354	-	755	82.5%	(100.0%)
Sport And Recreation	-	694	-	-	548	-	308	44.4%	856	123.4%	6	71.5%	5 212.6%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	18 647	11 219	2 849	15.3%	5 037	27.0%	1 476	13.2%	9 362	83.4%	-	30.3%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	18 647	11 219	2 849	15.3%	5 037	27.0%	1 476	13.2%	9 362	83.4%	-	30.3%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	27 725	22 694	1 837	6.6%	2 013	7.3%	4 453	19.6%	8 303	36.6%	3 649	16.9%	22.0%
Electricity	11 725	1 900	-	-	-	-	-	-	-	-	-	-	-
Water	16 000	16 072	1 837	11.5%	2 013	12.6%	2 566	16.0%	6 415	39.9%	3 649	20.0%	(29.7%)
Waste Water Management	-	4 721	-	-	-	-	1 578	33.4%	1 578	33.4%	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	309	-	309	-	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	259 815	129 746	75 239	29.0%	48 913	18.8%	40 907	31.5%	165 059	127.2%	37 191	62.5%	10.0%
Property rates, penalties and collection charges	13 243	26 542	1 701	12.8%	2 569	19.4%	2 836	10.7%	7 106	26.8%	2 360	61.5%	20.1%
Service charges	112 390	10 705	15 309	13.6%	12 786	11.4%	15 096	141.0%	43 191	403.5%	11 863	46.9%	27.2%
Other revenue	1 226	5 013	684	55.8%	1 785	145.6%	663	13.2%	3 131	62.5%	746	434.2%	(11.2%)
Government - operating	72 472	55 034	33 194	45.8%	22 771	31.4%	17 828	32.4%	73 793	134.1%	16 482	96.4%	8.2%
Government - capital	45 064	29 996	22 087	49.0%	8 927	19.8%	4 303	14.3%	35 318	117.7%	5 738	37.2%	(25.0%)
Interest	15 400	2 422	2 232	14.5%	75	.5%	182	7.5%	2 489	102.7%	1	.1%	19 227.9%
Dividends	20	33	33	162.7%	-	-	-	-	33	100.0%	-	-	-
Payments	(187 780)	(112 486)	(55 536)	29.6%	(49 962)	26.6%	(34 491)	30.7%	(139 990)	124.5%	(41 342)	69.0%	(16.6%)
Suppliers and employees	(187 780)	(60 635)	(55 536)	29.6%	(49 959)	26.6%	(34 485)	56.9%	(139 981)	230.9%	(41 118)	68.7%	(16.1%)
Finance charges	-	(24 558)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(27 293)	-	-	(3)	-	(6)	-	(9)	-	(224)	-	(97.3%)
Net Cash from/(used) Operating Activities	72 035	17 260	19 703	27.4%	(1 049)	(1.5%)	6 415	37.2%	25 069	145.2%	(4 151)	29.2%	(254.5%)
Cash Flow from Investing Activities													
Receipts	-	(1 850)	(13 671)	-	9 512	-	(1 464)	79.1%	(5 622)	303.9%	23 248	-	(106.3%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	(1 850)	(13 671)	-	9 512	-	(1 464)	79.1%	(5 622)	303.9%	23 248	-	(106.3%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(46 964)	-	(6 160)	13.1%	(8 392)	17.9%	(5 061)	-	(19 612)	-	(7 662)	59.8%	(34.0%)
Capital assets	(46 964)	-	(6 160)	13.1%	(8 392)	17.9%	(5 061)	-	(19 612)	-	(7 662)	59.8%	(34.0%)
Net Cash from/(used) Investing Activities	(46 964)	(1 850)	(19 831)	42.2%	1 121	(2.4%)	(6 524)	352.7%	(25 235)	1 364.2%	15 586	(.5%)	(141.9%)
Cash Flow from Financing Activities													
Receipts	-	8	-	-	(14)	-	34	434.7%	20	257.4%	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	8	-	-	(14)	-	34	434.7%	20	257.4%	-	-	(100.0%)
Payments	(940)	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(940)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(940)	8	-	-	(14)	1.5%	34	434.7%	20	257.4%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	24 130	15 418	(128)	(.5%)	57	.2%	(75)	(.5%)	(145)	(.9%)	11 435	(50.7%)	(100.7%)
Cash/cash equivalents at the year begin:	(21 804)	-	(120)	.6%	(248)	1.1%	(191)	-	(120)	-	250	12 443.6%	(176.2%)
Cash/cash equivalents at the year end:	2 326	15 418	(248)	(10.7%)	(191)	(8.2%)	(265)	(1.7%)	(265)	(1.7%)	11 685	(53.6%)	(102.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	4 829	4.3%	3 621	3.2%	3 636	3.3%	99 375	89.2%	111 462	31.6%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 494	12.2%	2 132	7.4%	1 351	4.7%	21 702	75.7%	28 679	8.1%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 393	4.3%	1 052	3.3%	914	2.8%	28 916	89.6%	32 275	9.2%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 038	3.0%	2 763	2.8%	2 808	2.8%	91 429	91.4%	100 038	28.4%	-	-	-
Receivables from Exchange Transactions - Waste Management	2 075	2.9%	1 855	2.6%	1 864	2.6%	65 958	91.9%	71 751	20.4%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	63	1.6%	46	1.2%	45	1.1%	3 831	96.1%	3 984	1.1%	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	55	1.3%	42	1.0%	39	.9%	4 197	96.9%	4 333	1.2%	-	-	-
Total By Income Source	14 948	4.2%	11 511	3.3%	10 656	3.0%	315 408	89.5%	352 522	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	1 073	7.1%	666	4.4%	634	4.2%	12 706	84.3%	15 079	4.3%	-	-	-
Commercial	1 781	9.3%	897	4.7%	608	3.2%	15 852	82.8%	19 138	5.4%	-	-	-
Households	12 093	3.8%	9 948	3.1%	9 414	3.0%	286 825	90.1%	318 280	90.3%	-	-	-
Other	0	1.3%	0	1.3%	0	1.3%	25	96.1%	26	-	-	-	-
Total By Customer Group	14 948	4.2%	11 511	3.3%	10 656	3.0%	315 408	89.5%	352 522	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	3 825	3.3%	8 092	7.0%	4 023	3.5%	99 053	86.1%	114 992	84.1%
Bulk Water	137	17.7%	143	18.5%	-	-	492	63.8%	772	.6%
PAYE deductions	904	10.5%	892	10.3%	995	11.5%	5 846	67.7%	8 636	6.3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	46	72.4%	(0)	(.8%)	7	11.8%	10	16.6%	63	-
Auditor-General	-	-	2 698	100.0%	-	-	-	-	2 698	2.0%
Other	3 807	39.6%	1 284	13.3%	25	.3%	4 505	46.8%	9 621	7.0%
Total	8 719	6.4%	13 107	9.6%	5 050	3.7%	109 906	80.4%	136 782	100.0%

Contact Details

Municipal Manager	Mr T P Masejane	051 924 0654
Financial Manager	Mr A M Makoae	051 924 0654

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: THABO MOFUTSANYANA (DC19)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	219 774	220 132	48 787	22.2%	37 228	16.9%	29 015	13.2%	115 031	52.3%	25 098	95.4%	15.6%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	1 425	1 190	307	21.6%	274	19.2%	156	13.1%	738	62.0%	238	71.8%	(34.3%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	215 001	215 788	48 217	22.4%	36 932	17.2%	28 859	13.4%	114 009	52.8%	24 795	99.7%	16.4%
Other own revenue	3 347	3 155	263	7.9%	22	.7%	-	-	285	9.0%	65	1.9%	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	219 532	219 891	32 379	14.7%	31 930	14.5%	26 241	11.9%	90 549	41.2%	26 571	77.5%	(1.2%)
Employee related costs	56 148	57 915	15 035	26.8%	15 540	27.7%	14 584	25.2%	45 159	78.0%	14 070	79.4%	3.7%
Remuneration of councillors	9 340	10 157	2 454	26.3%	2 522	27.0%	3 088	30.4%	8 063	79.4%	2 661	82.0%	16.0%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3 146	3 146	-	-	-	-	-	-	-	-	-	-	-
Finance charges	81	81	10	12.2%	8	10.0%	20	25.0%	38	47.2%	24	91.1%	(15.3%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	2 577	2 647	505	19.6%	520	20.2%	353	13.3%	1 378	52.0%	583	84.3%	(39.5%)
Contracted services	-	-	100	-	202	-	-	-	302	-	-	73.2%	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	325	93.9%	(100.0%)
Other expenditure	148 239	145 944	14 276	9.6%	13 139	8.9%	8 195	5.6%	35 609	24.4%	8 907	80.4%	(8.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	242	241	16 409		5 298		2 775		24 482		(1 473)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	242	241	16 409		5 298		2 775		24 482		(1 473)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	242	241	16 409		5 298		2 775		24 482		(1 473)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	242	241	16 409		5 298		2 775		24 482		(1 473)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	242	241	16 409		5 298		2 775		24 482		(1 473)		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	242	242	-	-	8	3.1%	-	-	8	3.1%	497	59.8%	(100.0%)
National Government	242	242	-	-	8	3.1%	-	-	8	3.1%	497	59.8%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	242	242	-	-	8	3.1%	-	-	8	3.1%	497	59.8%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	242	242	-	-	8	3.1%	-	-	8	3.1%	497	59.8%	(100.0%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	95.3%	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	95.7%	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	36.0%	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	96.1%	-
Community and Public Safety	242	242	-	-	8	3.1%	-	-	8	3.1%	497	29.0%	(100.0%)
Community & Social Services	-	242	-	-	8	-	-	-	8	3.1%	497	29.0%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	242	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	99.5%	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	99.5%	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	216 628	220 132	49 589	22.9%	37 901	17.5%	31 103	14.1%	118 593	53.9%	25 797	97.5%	20.6%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	201	3 155	802	398.1%	677	336.0%	2 087	66.2%	3 565	113.0%	765	53.9%	173.0%
Government - operating	215 001	215 788	48 480	22.5%	36 950	17.2%	28 859	13.4%	114 290	53.0%	24 795	99.7%	16.4%
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	1 425	1 190	307	21.6%	274	19.2%	156	13.1%	738	62.0%	238	71.7%	(34.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(216 386)	(217 751)	(32 397)	15.0%	(32 752)	15.1%	(30 210)	13.9%	(95 359)	43.8%	(31 002)	83.3%	(2.6%)
Suppliers and employees	(216 305)	(217 669)	(32 382)	15.0%	(32 713)	15.1%	(30 189)	13.9%	(95 285)	43.8%	(30 978)	83.5%	(2.5%)
Finance charges	(81)	(81)	(15)	18.2%	(39)	47.5%	(20)	25.0%	(74)	90.7%	(24)	88.8%	(15.1%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	61.2%	-
Net Cash from/(used) Operating Activities	242	2 381	17 192	7 118.9%	5 149	2 132.2%	893	37.5%	23 234	975.7%	(5 205)	567.8%	(117.2%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(242)	(242)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(242)	(242)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(242)	(242)	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	-	2 140	17 192	-	5 149	-	893	41.7%	23 234	1 085.8%	(5 205)	-	(117.2%)
Cash/cash equivalents at the year begin:	-	249	249	-	17 442	-	22 591	9 056.3%	249	100.0%	24 064	100.0%	(6.1%)
Cash/cash equivalents at the year end:	-	2 389	17 442	-	22 591	-	23 484	982.8%	23 484	982.8%	18 859	2 555.9%	24.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group													
Orgars of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	199	19.5%	-	-	1	.1%	821	80.4%	1 022	61.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	649	100.0%	649	38.8%
Total	199	11.9%	-	-	1	.1%	1 470	88.0%	1 670	100.0%

Contact Details

Municipal Manager	Ms Takatso P M Lebenya	058 718 1000
Financial Manager	Ms NL Gqoli	058 718 1000

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MOQHAKA (FS201)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	785 432	785 432	208 355	26.5%	176 055	22.4%	163 806	20.9%	548 216	69.8%	199 064	79.1%	(17.7%)
Property rates	71 161	71 161	18 906	26.6%	13 253	18.6%	13 398	18.8%	45 557	64.0%	12 312	61.9%	8.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	311 517	311 517	69 832	22.4%	60 441	19.4%	61 022	19.6%	191 296	61.4%	69 722	67.2%	(12.5%)
Service charges - water revenue	105 872	105 872	24 435	23.1%	22 661	21.4%	19 736	18.6%	66 832	63.1%	23 387	66.5%	(15.6%)
Service charges - sanitation revenue	47 411	47 411	9 449	19.9%	9 317	19.7%	9 286	19.6%	28 052	59.2%	10 578	72.0%	(12.2%)
Service charges - refuse revenue	39 873	39 873	7 014	17.6%	6 917	17.3%	6 807	17.1%	20 738	52.0%	7 124	73.7%	(4.4%)
Service charges - other	-	-	0	-	-	-	-	-	0	-	-	-	-
Rental of facilities and equipment	7 895	7 895	1 510	19.1%	988	12.5%	894	11.3%	3 393	43.0%	117	86.7%	664.4%
Interest earned - external investments	1 250	1 250	-	-	-	-	-	-	-	-	359	106.6%	(100.0%)
Interest earned - outstanding debtors	17 079	17 079	5 164	30.2%	5 123	30.0%	5 808	34.0%	16 095	94.2%	5 027	89.4%	15.5%
Dividends received	-	-	88	-	777	-	381	-	1 247	-	-	-	(100.0%)
Fines	2 960	2 960	352	11.9%	630	21.3%	885	29.9%	1 867	63.1%	167	16.5%	429.1%
Licences and permits	-	-	0	-	0	-	-	-	0	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	166 741	166 741	68 372	41.0%	56 148	33.7%	41 023	24.6%	165 543	99.3%	68 592	119.4%	(40.2%)
Other own revenue	13 673	13 673	3 233	23.6%	(230)	(1.7%)	2 450	17.9%	5 452	39.9%	1 679	73.6%	45.9%
Gains on disposal of PPE	-	-	-	-	30	-	2 115	-	2 145	-	-	-	(100.0%)
Operating Expenditure	775 018	775 018	102 782	13.3%	137 192	17.7%	83 309	10.7%	323 284	41.7%	107 071	49.8%	(22.2%)
Employee related costs	238 672	238 672	62 098	26.0%	59 480	24.9%	19 136	8.0%	140 714	59.0%	49 596	76.2%	(61.4%)
Remuneration of councillors	18 831	18 831	4 262	22.6%	4 649	24.7%	2 339	12.4%	11 250	59.7%	4 494	72.9%	(47.9%)
Debt impairment	6 258	6 258	27	.4%	-	-	-	-	27	.4%	-	-	-
Depreciation and asset impairment	9 473	9 473	-	-	-	-	-	-	-	-	-	-	-
Finance charges	2 498	2 498	520	20.8%	502	20.1%	-	-	1 022	40.9%	-	45.2%	-
Bulk purchases	233 732	233 732	10 040	4.3%	41 333	17.7%	55 804	23.9%	107 176	45.9%	12 279	18.3%	354.4%
Other Materials	-	-	735	-	1 071	-	(332)	-	1 474	-	10 485	-	(103.2%)
Contracted services	29 727	29 727	8 444	28.4%	14 967	50.3%	2 222	7.5%	25 634	86.2%	6 448	67.1%	(65.5%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	235 827	235 827	16 658	7.1%	15 190	6.4%	4 139	1.8%	35 987	15.3%	23 769	40.1%	(82.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	10 414	10 414	105 573		38 863		80 496		224 932		91 993		
Transfers recognised - capital	-	-	6 630	-	30 147	-	18 840	-	55 617	-	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	10 414	10 414	112 203		69 010		99 336		280 549		91 993		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	10 414	10 414	112 203		69 010		99 336		280 549		91 993		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	10 414	10 414	112 203		69 010		99 336		280 549		91 993		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	10 414	10 414	112 203		69 010		99 336		280 549		91 993		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	76 153	79 188	7 618	10.0%	23 917	31.4%	11 201	14.1%	42 737	54.0%	8 392	54.4%	33.5%
National Government	66 840	68 600	7 563	11.3%	23 485	35.1%	10 702	15.6%	41 749	60.9%	8 308	59.7%	28.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	66 840	68 600	7 563	11.3%	23 485	35.1%	10 702	15.6%	41 749	60.9%	8 308	59.7%	28.8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	9 313	10 588	56	.6%	433	4.6%	499	4.7%	987	9.3%	84	43.7%	493.3%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	76 153	79 188	7 618	10.0%	23 917	31.4%	11 201	14.1%	42 737	54.0%	8 392	54.4%	33.5%
Governance and Administration	2 170	4 046	1	-	192	8.8%	128	3.2%	320	7.9%	208	17.3%	(38.5%)
Executive & Council	385	350	-	-	21	5.4%	40	11.5%	61	17.5%	124	9.1%	(67.5%)
Budget & Treasury Office	1 785	3 696	-	-	-	-	109	3.0%	109	3.0%	84	37.0%	30.0%
Corporate Services	-	-	1	-	171	-	(22)	-	150	-	-	20.5%	(100.0%)
Community and Public Safety	4 545	6 285	18	.4%	192	4.2%	21	.3%	231	3.7%	-	5.0%	(100.0%)
Community & Social Services	4 545	388	-	-	-	-	-	-	-	-	-	.8%	-
Sport And Recreation	-	1 519	-	-	162	-	-	-	162	10.7%	-	-	-
Public Safety	-	4 378	18	-	30	-	21	.5%	70	1.6%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	19 074	12 953	7 158	37.5%	878	4.6%	391	3.0%	8 427	65.1%	4 707	50.5%	(91.7%)
Planning and Development	-	257	-	-	-	-	-	-	-	-	-	-	-
Road Transport	19 074	12 696	7 158	37.5%	878	4.6%	391	3.1%	8 427	66.4%	4 707	50.5%	(91.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	48 322	55 904	442	.9%	22 656	46.9%	10 661	19.1%	33 758	60.4%	3 477	77.7%	206.6%
Electricity	5 661	5 661	-	-	670	11.8%	2 489	44.0%	3 159	55.8%	1 444	49.8%	72.3%
Water	22 787	23 759	38	.2%	10 300	45.2%	4 173	17.6%	14 512	61.1%	163	79.8%	2 466.6%
Waste Water Management	19 762	19 314	86	.4%	11 685	59.1%	3 052	15.8%	14 823	76.7%	1 870	103.5%	63.2%
Waste Management	112	7 170	317	283.4%	-	-	947	13.2%	1 264	17.6%	-	1 828.7%	(100.0%)
Other	2 042	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	759 472	779 687	231 158	30.4%	186 419	24.5%	190 017	24.4%	607 594	77.9%	149 428	74.2%	27.2%
Property rates, penalties and collection charges	60 487	70 487	11 578	19.1%	14 791	24.5%	9 226	13.1%	35 595	50.5%	10 838	51.4%	(14.9%)
Service charges	428 976	436 081	94 794	22.1%	86 471	20.2%	83 080	19.1%	264 345	60.6%	77 048	58.4%	7.8%
Other revenue	21 911	21 911	18 873	86.1%	7 819	35.7%	31 510	143.8%	58 202	265.6%	18 255	368.4%	72.6%
Government - operating	166 741	166 741	76 017	45.6%	54 697	32.8%	41 023	24.6%	171 737	103.0%	39 630	102.0%	3.5%
Government - capital	66 840	66 840	29 581	44.3%	22 119	33.1%	24 909	37.3%	76 609	114.6%	3 253	69.0%	665.6%
Interest	14 517	17 627	314	2.2%	523	3.6%	268	1.5%	1 106	6.3%	403	7.3%	(33.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(685 860)	(708 217)	(224 698)	32.8%	(174 865)	25.5%	(171 450)	24.2%	(571 013)	80.6%	(153 305)	76.2%	11.8%
Suppliers and employees	(683 362)	(705 232)	(224 698)	32.9%	(174 865)	25.6%	(171 450)	24.3%	(571 013)	81.0%	(153 305)	76.4%	11.8%
Finance charges	(2 498)	(2 985)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	73 612	71 470	6 459	8.8%	11 555	15.7%	18 566	26.0%	36 581	51.2%	(3 878)	57.8%	(578.8%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(76 153)	(79 118)	(2 088)	2.7%	(9 301)	12.2%	(14 273)	18.0%	(25 662)	32.4%	(12 177)	59.6%	17.2%
Capital assets	(76 153)	(79 118)	(2 088)	2.7%	(9 301)	12.2%	(14 273)	18.0%	(25 662)	32.4%	(12 177)	59.6%	17.2%
Net Cash from/(used) Investing Activities	(76 153)	(79 118)	(2 088)	2.7%	(9 301)	12.2%	(14 273)	18.0%	(25 662)	32.4%	(12 177)	59.6%	17.2%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 200)	(3 200)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(3 200)	(3 200)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(3 200)	(3 200)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(5 741)	(10 848)	4 371	(76.1%)	2 254	(39.3%)	4 293	(39.6%)	10 919	(100.7%)	(16 055)	(59.3%)	(126.7%)
Cash/cash equivalents at the year begin:	11 427	11 427	4 704	41.2%	9 075	79.4%	11 329	99.1%	4 704	41.2%	21 367	42.7%	(47.0%)
Cash/cash equivalents at the year end:	5 686	579	9 075	159.6%	11 329	199.2%	15 622	2 698.2%	15 622	2 698.2%	5 312	46.5%	194.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	8 565	2.9%	6 957	2.4%	5 176	1.8%	272 630	92.9%	293 328	52.9%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	12 461	30.6%	2 134	5.2%	1 324	3.2%	24 862	61.0%	40 781	7.4%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 373	7.7%	1 382	3.1%	1 111	2.5%	38 213	86.7%	44 078	8.0%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 419	4.2%	2 240	2.7%	2 082	2.5%	74 468	90.6%	82 208	14.8%	-	-	-
Receivables from Exchange Transactions - Waste Management	2 464	4.3%	1 528	2.7%	1 417	2.5%	51 402	90.5%	56 812	10.3%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	720	1.9%	1 033	2.8%	509	1.4%	34 778	93.9%	37 040	6.7%	-	-	-
Total By Income Source	31 003	5.6%	15 274	2.8%	11 619	2.1%	496 353	89.6%	554 248	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	4 669	16.2%	2 927	10.2%	1 909	6.6%	19 254	66.9%	28 760	5.2%	-	-	-
Commercial	11 802	41.6%	1 165	4.1%	676	2.4%	14 714	51.9%	28 357	5.1%	-	-	-
Households	10 691	4.0%	7 417	2.8%	6 146	2.3%	242 201	90.9%	266 455	48.1%	-	-	-
Other	3 841	1.7%	3 765	1.6%	2 888	1.3%	220 183	95.5%	230 677	41.6%	-	-	-
Total By Customer Group	31 003	5.6%	15 274	2.8%	11 619	2.1%	496 353	89.6%	554 248	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	22 750	9.8%	20 580	8.8%	21 564	9.3%	168 115	72.1%	233 008	89.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 555	63.9%	392	5.5%	1 878	26.4%	301	4.2%	7 125	2.7%
Auditor-General	159	2.9%	844	15.4%	2 870	52.5%	1 596	29.2%	5 468	2.1%
Other	299	1.9%	263	1.6%	596	3.7%	14 826	92.8%	15 983	6.1%
Total	27 762	10.6%	22 078	8.4%	26 907	10.3%	184 838	70.7%	261 585	100.0%

Contact Details

Municipal Manager	Mr Mncedisi Simon Mqwathi	056 216 9378
Financial Manager	Mr TR Marumo	056 216 9140

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: NGWATHE (FS203)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	684 170	618 790	187 148	27.4%	142 172	20.8%	153 385	24.8%	482 705	78.0%	152 595	69.6%	.5%
Property rates	84 461	83 018	20 692	24.5%	19 156	22.7%	17 833	21.5%	57 681	69.5%	17 765	47.2%	.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	197 280	175 405	47 468	24.1%	24 083	12.2%	39 258	22.4%	110 809	63.2%	32 963	60.9%	19.1%
Service charges - water revenue	73 962	65 137	16 259	22.0%	14 604	19.7%	15 110	23.2%	45 972	70.6%	23 229	86.1%	(35.0%)
Service charges - sanitation revenue	43 698	38 165	8 953	20.5%	8 839	20.2%	8 726	22.9%	26 518	69.5%	9 808	74.6%	(11.0%)
Service charges - refuse revenue	39 049	34 504	7 965	20.4%	7 851	20.1%	7 603	22.0%	23 419	67.9%	9 192	74.9%	(17.3%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3 707	3 170	74	2.0%	61	1.6%	75	2.4%	210	6.6%	369	27.0%	(79.6%)
Interest earned - external investments	1 400	1 400	-	-	-	-	-	-	-	-	229	68.2%	(100.0%)
Interest earned - outstanding debtors	6 384	48 611	2 519	39.5%	2 149	33.7%	7 979	16.4%	12 647	26.0%	9 755	715.9%	(18.2%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 800	1 000	192	10.7%	192	10.7%	147	14.7%	532	53.2%	551	127.7%	(73.3%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	169 751	163 751	82 399	48.5%	64 949	38.3%	56 397	34.4%	203 745	124.4%	48 277	100.5%	16.8%
Other own revenue	62 678	4 629	627	1.0%	288	.5%	258	5.6%	1 172	25.3%	458	16.2%	(43.7%)
Gains on disposal of PPE	-	0	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	785 071	697 073	42 107	5.4%	199 437	25.4%	93 837	13.5%	335 381	48.1%	125 550	57.5%	(25.3%)
Employee related costs	204 626	204 532	16 454	8.0%	116 164	56.8%	52 023	25.4%	184 641	90.3%	45 884	82.5%	13.4%
Remuneration of councillors	13 300	13 300	-	-	6 683	50.2%	3 808	28.6%	10 491	78.9%	2 593	74.2%	46.8%
Debt impairment	92 179	68 191	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	65 550	65 550	191	.3%	9 499	14.5%	(9 046)	(13.8%)	645	1.0%	8 336	23.5%	(208.5%)
Finance charges	104 850	-	664	.6%	701	.7%	(599)	-	765	-	19 038	26.7%	(103.1%)
Bulk purchases	156 900	162 900	6 708	4.3%	33 104	21.1%	26 010	16.0%	65 821	40.4%	27 018	31.9%	(3.7%)
Other Materials	23 646	26 186	-	-	-	-	-	-	-	-	1 601	59.8%	(100.0%)
Contracted services	22 233	20 233	4 478	20.1%	11 633	52.3%	8 217	40.6%	24 328	120.2%	3 374	50.5%	143.5%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	101 785	136 180	10 094	9.9%	19 065	18.7%	11 128	8.2%	40 288	29.6%	17 706	164.8%	(37.2%)
Loss on disposal of PPE	-	-	3 518	-	2 587	-	2 296	-	8 401	-	-	-	(100.0%)
Surplus/(Deficit)	(100 901)	(78 283)	145 041		(57 265)		59 548		147 324		27 044		
Transfers recognised - capital	90 078	110 178	19 800	22.0%	32 069	35.6%	18 000	16.3%	69 869	63.4%	22 568	52.0%	(20.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(10 823)	31 895	164 841		(25 196)		77 548		217 193		49 613		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(10 823)	31 895	164 841		(25 196)		77 548		217 193		49 613		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(10 823)	31 895	164 841		(25 196)		77 548		217 193		49 613		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(10 823)	31 895	164 841		(25 196)		77 548		217 193		49 613		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	90 078	125 048	7 244	8.0%	16 187	18.0%	27 036	21.6%	50 467	40.4%	5 140	63.1%	426.0%
National Government	90 078	94 078	7 244	8.0%	16 187	18.0%	27 036	28.7%	50 467	53.6%	5 014	67.7%	439.3%
Provincial Government	-	20 100	-	-	-	-	-	-	-	-	126	2.5%	(100.0%)
District Municipality	-	3 850	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	90 078	118 028	7 244	8.0%	16 187	18.0%	27 036	22.9%	50 467	42.8%	5 140	63.1%	426.0%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	7 020	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	90 078	125 048	7 244	8.0%	16 187	18.0%	27 036	21.6%	50 467	40.4%	5 140	63.1%	426.0%
Governance and Administration	-	6 170	93	-	210	-	(44)	(.7%)	259	4.2%	-	-	(100.0%)
Executive & Council	-	2 320	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	3 850	93	-	210	-	(44)	(1.2%)	259	6.7%	-	-	(100.0%)
Community and Public Safety	14 217	22 917	791	5.6%	2 116	14.9%	5 244	22.9%	8 151	35.6%	750	25.5%	598.9%
Community & Social Services	5 500	10 200	-	-	-	-	178	1.7%	178	1.7%	579	21.4%	(69.2%)
Sport And Recreation	8 717	8 717	791	9.1%	2 116	24.3%	5 066	58.1%	7 973	91.5%	171	32.0%	2 854.9%
Public Safety	-	4 000	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	15 122	17 268	3 596	23.8%	440	2.9%	7 236	41.9%	11 273	65.3%	-	64.0%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	15 122	17 268	3 596	23.8%	440	2.9%	7 236	41.9%	11 273	65.3%	-	64.0%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	58 592	78 692	2 763	4.7%	13 421	22.9%	14 600	18.6%	30 784	39.1%	3 926	71.4%	271.9%
Electricity	5 000	11 000	1 548	31.0%	1 212	24.2%	801	7.3%	3 561	32.4%	369	59.4%	117.0%
Water	28 525	28 525	-	-	6 948	24.4%	5 479	19.2%	12 428	43.6%	3 557	82.2%	54.1%
Waste Water Management	20 000	34 100	1 215	6.1%	3 872	19.4%	8 320	24.4%	13 407	39.3%	-	20.0%	(100.0%)
Waste Management	5 067	5 067	-	-	1 388	27.4%	-	-	1 388	27.4%	-	99.8%	-
Other	2 146	-	-	-	-	-	-	-	-	-	463	65.6%	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	675 818	578 595	166 281	24.6%	165 706	24.5%	140 045	24.2%	472 033	81.6%	136 264	87.8%	2.8%
Property rates, penalties and collection charges	68 398	55 839	9 968	14.6%	11 672	17.1%	11 073	19.8%	32 713	58.6%	10 979	65.8%	.9%
Service charges	283 257	212 151	44 047	15.6%	48 890	17.3%	41 272	19.5%	134 208	63.3%	46 461	69.2%	(11.2%)
Other revenue	58 800	30 837	8 827	15.0%	6 817	11.6%	12 245	39.7%	27 889	90.4%	9 518	234.8%	28.7%
Government - operating	169 751	169 751	78 115	46.0%	53 949	31.8%	40 451	23.8%	172 515	101.6%	43 218	103.9%	(6.4%)
Government - capital	90 078	104 178	24 084	26.7%	43 069	47.8%	33 946	32.6%	101 099	97.0%	24 926	95.7%	36.2%
Interest	5 535	5 839	1 240	22.4%	1 309	23.6%	1 059	18.1%	3 608	61.8%	1 163	48.4%	(8.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(559 991)	(532 806)	(139 317)	24.9%	(126 934)	22.7%	(96 136)	18.0%	(362 387)	68.0%	(120 033)	74.2%	(19.9%)
Suppliers and employees	(494 991)	(395 206)	(139 247)	28.1%	(126 689)	25.6%	(96 123)	24.3%	(362 059)	91.6%	(101 000)	74.9%	(4.8%)
Finance charges	(65 000)	(600)	(70)	.1%	(246)	.4%	(13)	2.1%	(328)	54.7%	(19 033)	64.0%	(99.9%)
Transfers and grants	-	(137 000)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	115 827	45 789	26 964	23.3%	38 772	33.5%	43 909	95.9%	109 645	239.5%	16 231	19 620.5%	170.5%
Cash Flow from Investing Activities													
Receipts	500	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	500	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(90 078)	(104 178)	(10 982)	12.2%	(28 941)	32.1%	(25 360)	24.3%	(65 284)	62.7%	(8 592)	57.3%	195.1%
Capital assets	(90 078)	(104 178)	(10 982)	12.2%	(28 941)	32.1%	(25 360)	24.3%	(65 284)	62.7%	(8 592)	57.3%	195.1%
Net Cash from/(used) Investing Activities	(89 578)	(104 178)	(10 982)	12.3%	(28 941)	32.3%	(25 360)	24.3%	(65 284)	62.7%	(8 592)	57.3%	195.1%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(800)	(800)	(734)	91.8%	-	-	-	-	(734)	91.8%	(735)	74.8%	(100.0%)
Repayment of borrowing	(800)	(800)	(734)	91.8%	-	-	-	-	(734)	91.8%	(735)	74.8%	(100.0%)
Net Cash from/(used) Financing Activities	(800)	(800)	(734)	91.8%	-	-	-	-	(734)	91.8%	(735)	74.8%	(100.0%)
Net Increase/(Decrease) in cash held	25 449	(59 189)	15 248	59.9%	9 830	38.6%	18 549	(31.3%)	43 627	(73.7%)	6 904	(34.8%)	168.7%
Cash/cash equivalents at the year begin:	10 000	25 093	3 781	37.8%	19 029	190.3%	28 859	115.0%	3 781	15.1%	26 736	100.0%	7.9%
Cash/cash equivalents at the year end:	35 449	(34 096)	19 029	53.7%	28 859	81.4%	47 408	(139.0%)	47 408	(139.0%)	33 640	(52.6%)	40.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	13 134	7.8%	4 894	2.9%	149 896	89.3%	-	-	167 925	24.2%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	12 929	13.5%	3 099	3.2%	79 476	83.2%	-	-	95 504	13.8%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 448	8.1%	2 865	2.8%	92 392	89.1%	-	-	103 704	15.0%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 765	5.0%	2 559	2.2%	107 699	92.8%	-	-	116 023	16.8%	-	-	-
Receivables from Exchange Transactions - Waste Management	5 116	6.1%	2 352	2.8%	76 433	91.1%	-	-	83 901	12.1%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	8 744	6.2%	4 198	3.0%	127 994	90.8%	-	-	140 937	20.3%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 241	(14.5%)	24	(.2%)	(17 687)	114.7%	-	-	(15 422)	(2.2%)	-	-	-
Total By Income Source	56 378	8.1%	19 990	2.9%	616 203	89.0%	-	-	692 571	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	2 834	8.2%	1 282	3.7%	30 403	88.1%	-	-	34 519	5.0%	-	-	-
Commercial	7 945	16.3%	1 470	3.0%	39 278	80.7%	-	-	48 693	7.0%	-	-	-
Households	26 073	5.9%	10 972	2.5%	404 033	91.6%	-	-	441 078	63.7%	-	-	-
Other	19 526	11.6%	6 267	3.7%	142 488	84.7%	-	-	168 281	24.3%	-	-	-
Total By Customer Group	56 378	8.1%	19 990	2.9%	616 203	89.0%	-	-	692 571	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	22 323	2.4%	23 520	2.5%	23 731	2.5%	868 136	92.6%	937 710	89.2%
Bulk Water	2 287	54.4%	1 918	45.6%	-	-	-	-	4 205	.4%
PAYE deductions	2 624	99.5%	13	.5%	-	-	-	-	2 637	.3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 248	100.0%	-	-	-	-	-	-	2 248	.2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 053	34.5%	3 484	17.1%	1 963	9.6%	7 917	38.8%	20 417	1.9%
Auditor-General	59	2.5%	299	12.6%	676	28.5%	1 336	56.4%	2 369	.2%
Other	-	-	-	-	-	-	82 204	100.0%	82 204	7.8%
Total	36 593	3.5%	29 234	2.8%	26 370	2.5%	959 592	91.2%	1 051 789	100.0%

Contact Details

Municipal Manager	Mr P S Tsekedi (Acting)	056 816 2723
Financial Manager	Ms N Samyala	056 816 2700

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: METSIMAHOLO (FS204)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	1 088 937	1 019 363	261 205	24.0%	251 658	23.1%	241 521	23.7%	754 383	74.0%	201 187	69.4%	20.0%
Property rates	129 932	143 267	41 784	32.2%	30 092	23.2%	31 816	22.2%	103 692	72.4%	27 387	80.9%	16.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	265 621	272 189	59 765	22.5%	69 172	26.0%	58 816	21.6%	187 753	69.0%	55 870	60.4%	5.3%
Service charges - water revenue	410 412	321 522	74 881	18.2%	80 070	19.5%	84 314	26.2%	239 265	74.4%	55 432	60.2%	52.1%
Service charges - sanitation revenue	22 657	23 604	6 367	28.1%	6 533	28.8%	6 826	28.9%	19 726	83.6%	5 489	65.5%	24.4%
Service charges - refuse revenue	39 604	31 280	7 283	18.4%	7 497	18.9%	7 237	23.1%	22 016	70.4%	7 019	59.2%	3.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	4 818	6 568	414	8.6%	2 622	54.4%	1 486	22.6%	4 522	68.8%	1 195	63.8%	24.4%
Interest earned - external investments	1 000	1 400	9	.9%	4	.4%	1 276	91.1%	1 289	92.1%	110	49.8%	1 064.3%
Interest earned - outstanding debtors	28 295	33 633	6 201	21.9%	6 624	23.4%	8 037	23.9%	20 862	62.0%	6 962	85.6%	15.4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	16 162	16 762	337	2.1%	384	2.4%	791	4.7%	1 512	9.0%	646	58.3%	22.5%
Licences and permits	201	101	-	-	-	-	-	-	-	-	21	39.5%	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	147 679	152 779	61 413	41.6%	46 127	31.2%	38 416	25.1%	145 956	95.5%	35 071	104.7%	9.5%
Other own revenue	20 556	16 258	2 752	13.4%	2 532	12.3%	2 505	15.4%	7 789	47.9%	5 987	57.7%	(58.2%)
Gains on disposal of PPE	2 001	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 073 345	1 014 153	206 367	19.2%	202 331	18.9%	206 805	20.4%	615 503	60.7%	208 030	62.0%	(.6%)
Employee related costs	271 131	283 764	59 583	22.0%	62 407	23.0%	66 852	23.6%	188 842	66.5%	61 171	68.1%	9.3%
Remuneration of councillors	17 213	10 572	16	.1%	429	2.5%	5 274	49.9%	5 719	54.1%	4 097	71.7%	28.7%
Debt impairment	121 255	121 255	30 314	25.0%	30 380	25.1%	30 548	25.2%	91 242	75.2%	21 944	67.9%	39.2%
Depreciation and asset impairment	76 861	57 136	-	-	-	-	-	-	-	-	14 099	56.9%	(100.0%)
Finance charges	6 059	5 097	127	2.1%	674	11.1%	330	6.5%	1 131	22.2%	1 095	66.3%	(69.9%)
Bulk purchases	395 172	360 172	101 025	25.6%	78 219	19.8%	73 478	20.4%	252 721	70.2%	72 025	68.1%	2.0%
Other Materials	38 410	26 026	958	2.5%	4 034	10.5%	3 384	13.0%	8 376	32.2%	4 902	22.9%	(31.0%)
Contracted services	34 386	93 602	10 199	29.7%	15 902	46.2%	16 158	17.3%	42 259	45.1%	5 076	43.7%	218.3%
Transfers and grants	-	1 235	2	-	-	-	5	.4%	6	.5%	-	-	(100.0%)
Other expenditure	112 858	55 295	4 144	3.7%	10 286	9.1%	10 777	19.5%	25 207	45.6%	23 621	43.6%	(54.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	15 592	5 210	54 837		49 327		34 716		138 880		(6 842)		
Transfers recognised - capital	133 128	148 459	0	-	25 947	19.5%	4 064	2.7%	30 011	20.2%	700	1.6%	480.8%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	148 720	153 669	54 837		75 274		38 780		168 891		(6 143)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	148 720	153 669	54 837		75 274		38 780		168 891		(6 143)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	148 720	153 669	54 837		75 274		38 780		168 891		(6 143)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	148 720	153 669	54 837		75 274		38 780		168 891		(6 143)		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	166 157	170 746	10 707	6.4%	12 622	7.6%	17 018	10.0%	40 347	23.6%	19 233	51.3%	(11.5%)
National Government	133 128	113 485	10 707	8.0%	12 721	9.6%	17 134	15.1%	40 561	35.7%	14 268	78.4%	20.1%
Provincial Government	-	30 000	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	133 128	143 485	10 707	8.0%	12 721	9.6%	17 134	11.9%	40 561	28.3%	14 268	78.4%	20.1%
Borrowing	3 130	6 670	-	-	-	-	-	-	-	-	-	34.7%	-
Internally generated funds	29 899	15 617	-	-	(99)	(.3%)	(116)	(.7%)	(215)	(1.4%)	4 965	21.0%	(102.3%)
Public contributions and donations	-	4 974	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	166 157	170 746	10 707	6.4%	12 622	7.6%	17 018	10.0%	40 347	23.6%	19 233	51.3%	(11.5%)
Governance and Administration	6 291	4 645	-	-	-	-	6	.1%	6	.1%	10	2.3%	(41.5%)
Executive & Council	1 525	596	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	4 766	4 048	-	-	-	-	6	.1%	6	.1%	10	2.9%	(41.5%)
Community and Public Safety	44 682	54 312	3 024	6.8%	-	-	5 666	10.4%	8 690	16.0%	297	3.3%	1 806.0%
Community & Social Services	7 291	136	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	36 434	43 834	3 024	8.3%	-	-	5 621	12.8%	8 645	19.7%	129	3.2%	4 257.7%
Public Safety	957	10 342	-	-	-	-	45	.4%	45	.4%	168	3.5%	(73.2%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	34 175	16 935	-	-	1 956	5.7%	1 217	7.2%	3 173	18.7%	10 584	64.2%	(88.5%)
Planning and Development	1 000	700	-	-	-	-	-	-	-	-	-	-	-
Road Transport	33 175	16 235	-	-	1 956	5.9%	1 217	7.5%	3 173	19.5%	10 584	64.2%	(88.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	81 009	94 854	7 682	9.5%	10 666	13.2%	10 130	10.7%	28 478	30.0%	8 341	66.0%	21.4%
Electricity	21 839	16 020	-	-	(99)	(.5%)	121	.8%	22	.1%	5 899	77.7%	(97.9%)
Water	3 099	3 099	-	-	-	-	-	-	-	-	2 443	324.2%	(100.0%)
Waste Water Management	54 991	75 710	7 682	14.0%	10 765	19.6%	10 009	13.2%	28 456	37.6%	-	17.6%	(100.0%)
Waste Management	1 080	25	-	-	-	-	-	-	-	-	-	57.7%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	1 080 690	1 033 331	249 896	23.1%	249 633	23.1%	231 638	22.4%	731 166	70.8%	224 487	76.7%	3.2%
Property rates, penalties and collection charges	110 442	121 777	26 127	23.7%	27 906	25.3%	29 050	23.9%	83 083	68.2%	23 981	75.4%	21.1%
Service charges	650 688	568 126	110 005	16.9%	134 564	20.7%	141 821	25.0%	386 390	68.0%	106 082	63.0%	33.7%
Other revenue	13 702	18 857	12 599	92.0%	11 353	82.9%	11 869	62.9%	35 822	190.0%	21 801	114.0%	(45.6%)
Government - operating	147 679	152 779	61 413	41.6%	46 127	31.2%	37 542	24.6%	145 082	95.0%	32 986	103.3%	13.8%
Government - capital	133 128	143 485	38 848	29.2%	29 121	21.9%	9 484	6.6%	77 452	54.0%	38 943	123.0%	(75.6%)
Interest	25 051	28 306	905	3.6%	561	2.2%	1 872	6.6%	3 338	11.8%	696	31.6%	169.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(899 578)	(882 340)	(268 372)	29.8%	(215 924)	24.0%	(205 921)	23.3%	(690 217)	78.2%	(200 334)	78.4%	2.8%
Suppliers and employees	(893 518)	(669 093)	(267 930)	30.0%	(214 947)	24.1%	(205 587)	30.7%	(688 464)	102.9%	(199 736)	78.5%	2.9%
Finance charges	(6 059)	(213 247)	(441)	7.3%	(976)	16.1%	(330)	.2%	(1 748)	.8%	(598)	64.6%	(44.9%)
Transfers and grants	-	-	-	-	-	-	(5)	-	(5)	-	-	-	(100.0%)
Net Cash from/(used) Operating Activities	181 112	150 990	(18 476)	(10.2%)	33 709	18.6%	25 716	17.0%	40 950	27.1%	24 154	61.2%	6.5%
Cash Flow from Investing Activities													
Receipts	2 001	2 001	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	2 001	2 001	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(166 156)	(165 772)	(6 332)	3.8%	(14 394)	8.7%	(17 018)	10.3%	(37 744)	22.8%	(16 182)	52.9%	5.2%
Capital assets	(166 156)	(165 772)	(6 332)	3.8%	(14 394)	8.7%	(17 018)	10.3%	(37 744)	22.8%	(16 182)	52.9%	5.2%
Net Cash from/(used) Investing Activities	(164 155)	(163 771)	(6 332)	3.9%	(14 394)	8.8%	(17 018)	10.4%	(37 744)	23.0%	(16 182)	53.4%	5.2%
Cash Flow from Financing Activities													
Receipts	3 130	7 120	1 262	40.3%	(844)	(27.0%)	421	5.9%	839	11.8%	225	7.2%	86.7%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	3 130	7 120	1 262	40.3%	961	30.7%	-	-	2 223	31.2%	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	(1 805)	-	421	-	(1 384)	-	225	66.7%	86.7%
Payments	(6 954)	(6 954)	(867)	12.5%	(1 470)	21.1%	(1 462)	21.0%	(3 799)	54.6%	(483)	44.1%	202.5%
Repayment of borrowing	(6 954)	(6 954)	(867)	12.5%	(1 470)	21.1%	(1 462)	21.0%	(3 799)	54.6%	(483)	44.1%	202.5%
Net Cash from/(used) Financing Activities	(3 824)	166	395	(10.3%)	(2 314)	60.5%	(1 041)	(627.4%)	(2 961)	(1 783.5%)	(258)	(8.2%)	303.8%
Net Increase/(Decrease) in cash held	13 134	(12 615)	(24 413)	(185.9%)	17 001	129.4%	7 657	(60.7%)	245	(1.9%)	7 714	41.5%	(.7%)
Cash/cash equivalents at the year begin:	465	12 628	5 987	1 287.6%	(18 426)	(3 962.6%)	(1 425)	(11.3%)	5 987	47.4%	870	100.0%	(263.8%)
Cash/cash equivalents at the year end:	13 599	13	(18 426)	(135.5%)	(1 425)	(10.5%)	6 232	46 285.0%	6 232	46 285.0%	8 583	1 849.7%	(27.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	46 865	6.5%	22 540	3.1%	18 174	2.5%	634 726	87.9%	722 305	58.5%	-	-	44 381
Trade and Other Receivables from Exchange Transactions - Electricity	14 749	18.9%	5 195	6.6%	5 089	6.5%	53 098	68.0%	78 130	6.3%	-	-	12 873
Receivables from Non-exchange Transactions - Property Rates	9 439	9.0%	5 418	5.2%	3 187	3.0%	86 675	82.8%	104 718	8.5%	66	.1%	24 044
Receivables from Exchange Transactions - Waste Water Management	2 818	6.8%	1 496	3.6%	1 001	2.4%	36 205	87.2%	41 520	3.4%	-	-	3 576
Receivables from Exchange Transactions - Waste Management	2 524	4.3%	1 771	3.0%	1 323	2.2%	53 290	90.5%	58 908	4.8%	-	-	6 368
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 936	2.1%	2 837	2.0%	2 750	1.9%	133 705	94.0%	142 228	11.5%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 323	1.5%	2 222	2.5%	1 734	2.0%	82 038	94.0%	87 316	7.1%	-	-	-
Total By Income Source	80 653	6.5%	41 478	3.4%	33 257	2.7%	1 079 737	87.4%	1 235 126	100.0%	66	-	91 242
Debtors Age Analysis By Customer Group													
Organs of State	5 621	15.7%	2 087	5.8%	1 680	4.7%	26 393	73.8%	35 782	2.9%	-	-	-
Commercial	34 159	26.1%	11 044	8.4%	6 471	4.9%	79 296	60.5%	130 970	10.6%	-	-	-
Households	40 873	3.8%	28 347	2.7%	25 106	2.3%	974 049	91.2%	1 068 374	86.5%	66	-	91 242
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	80 653	6.5%	41 478	3.4%	33 257	2.7%	1 079 737	87.4%	1 235 126	100.0%	66	-	91 242

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	16 820	100.0%	-	-	-	-	-	-	16 820	16.7%
Bulk Water	12 242	23.4%	1 402	2.7%	695	1.3%	37 927	72.6%	52 266	52.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 745	9.5%	1 386	4.8%	135	.5%	24 493	85.2%	28 759	28.6%
Auditor-General	-	-	57	2.2%	74	2.8%	2 476	95.0%	2 607	2.6%
Other	-	-	-	-	-	-	-	-	-	-
Total	31 807	31.7%	2 844	2.8%	904	.9%	64 896	64.6%	100 451	100.0%

Contact Details

Municipal Manager	Mr Stephen Molala	016 973 8313
Financial Manager	Mr Ahmed Lambat	016 973 8312

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MAFUBE (FS205)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	203 129	200 654	65 838	32.4%	53 054	26.1%	50 022	24.9%	168 914	84.2%	38 788	67.2%	29.0%
Property rates	28 805	28 805	7 050	24.5%	6 340	22.0%	5 947	20.6%	19 337	67.1%	5 947	71.2%	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	124	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	24 508	24 508	5 386	22.0%	5 564	22.7%	6 359	25.9%	17 309	70.6%	2 599	33.7%	144.7%
Service charges - sanitation revenue	18 860	18 860	4 141	22.0%	5 728	30.4%	4 672	24.8%	14 540	77.1%	2 000	33.7%	133.6%
Service charges - refuse revenue	13 694	13 694	3 793	27.7%	3 748	27.4%	2 908	21.2%	10 449	76.3%	1 452	33.7%	100.3%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	309	290	71	22.9%	83	26.8%	79	27.3%	233	80.2%	90	49.0%	(12.1%)
Interest earned - external investments	214	2 164	47	21.7%	57	26.4%	44	2.0%	147	6.8%	145	70.8%	(69.4%)
Interest earned - outstanding debtors	27 413	27 413	7 817	28.5%	6 037	22.0%	6 694	24.4%	20 548	75.0%	3 732	52.5%	79.3%
Dividends received	3 546	-	885	25.0%	885	25.0%	885	-	2 655	-	-	-	(100.0%)
Fines	75	50	19	25.0%	19	25.0%	19	37.5%	56	112.5%	188	375.0%	(90.0%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	83 172	83 172	35 784	43.0%	24 080	29.0%	21 661	26.0%	81 524	98.0%	21 661	92.1%	-
Other own revenue	2 532	1 574	847	33.4%	514	20.3%	755	48.0%	2 116	134.4%	974	94.2%	(22.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	213 531	209 377	42 447	19.9%	35 052	16.4%	51 742	24.7%	129 241	61.7%	58 008	66.7%	(10.8%)
Employee related costs	85 791	85 791	21 448	25.0%	21 448	25.0%	21 448	25.0%	64 343	75.0%	19 349	65.4%	10.8%
Remuneration of councillors	5 985	5 985	1 496	25.0%	1 496	25.0%	1 496	25.0%	4 489	75.0%	1 286	65.1%	16.4%
Debt impairment	6 569	6 569	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	38 259	38 259	-	-	-	-	-	-	-	-	-	-	-
Finance charges	3 298	3 298	550	16.7%	550	16.7%	550	16.7%	1 651	50.1%	285	26.6%	93.1%
Bulk purchases	6 000	4 000	3 000	50.0%	-	-	2 000	50.0%	5 000	125.0%	1 200	66.7%	66.7%
Other Materials	-	-	-	-	-	-	1 000	-	1 000	-	-	-	(100.0%)
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	10 000	10 000	2 500	25.0%	2 500	25.0%	2 500	25.0%	7 500	75.0%	1 313	75.0%	90.4%
Other expenditure	57 629	55 475	13 453	23.3%	9 058	15.7%	22 747	41.0%	45 259	81.6%	34 575	72.3%	(34.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(10 402)	(8 723)	23 390		18 002		(1 719)		39 673		(19 221)		
Transfers recognised - capital	32 080	32 080	-	-	10 202	31.8%	-	-	10 202	31.8%	667	61.0%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	21 678	23 357	23 390		28 204		(1 719)		49 875		(18 554)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	21 678	23 357	23 390		28 204		(1 719)		49 875		(18 554)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	21 678	23 357	23 390		28 204		(1 719)		49 875		(18 554)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	21 678	23 357	23 390		28 204		(1 719)		49 875		(18 554)		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	33 092	33 342	-	-	57	.2%	-	-	57	.2%	2 406	19.5%	(100.0%)
National Government	31 092	31 092	-	-	57	.2%	-	-	57	.2%	1 500	22.8%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	31 092	31 092	-	-	57	.2%	-	-	57	.2%	1 500	22.8%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 000	2 250	-	-	-	-	-	-	-	-	906	9.1%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	33 092	33 342	-	-	57	.2%	-	-	57	.2%	2 406	19.5%	(100.0%)
Governance and Administration	2 000	2 250	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	2 000	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	2 250	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	7 224	7 224	-	-	-	-	-	-	-	-	906	20.0%	(100.0%)
Community & Social Services	-	7 224	-	-	-	-	-	-	-	-	906	41.2%	(100.0%)
Sport And Recreation	7 224	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	23 502	23 868	-	-	57	.2%	-	-	57	.2%	1 500	22.0%	(100.0%)
Electricity	5 000	5 366	-	-	57	1.1%	-	-	57	1.1%	-	9.6%	-
Water	992	992	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	17 510	17 510	-	-	-	-	-	-	-	-	1 500	35.4%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	366	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	191 672	191 672	43 159	22.5%	39 465	20.6%	30 610	16.0%	113 234	59.1%	30 662	48.6%	(.2%)
Property rates, penalties and collection charges	28 805	28 805	-	-	-	-	-	-	-	-	2 132	27.6%	(100.0%)
Service charges	13 525	13 525	-	-	-	-	-	-	-	-	1 764	12.9%	(100.0%)
Other revenue	2 917	2 917	3 159	108.3%	39 465	1 353.1%	10 995	377.0%	53 620	1 838.4%	6 890	879.2%	59.6%
Government - operating	83 172	83 172	40 000	48.1%	-	-	19 615	23.6%	59 615	71.7%	19 304	77.5%	1.6%
Government - capital	32 080	32 080	-	-	-	-	-	-	-	-	572	17.2%	(100.0%)
Interest	27 627	27 627	-	-	-	-	-	-	-	-	-	-	-
Dividends	3 546	3 546	-	-	-	-	-	-	-	-	-	-	-
Payments	(165 002)	(163 002)	(60 242)	36.5%	(54 118)	32.8%	(52 625)	32.3%	(166 985)	102.4%	(53 944)	109.3%	(2.4%)
Suppliers and employees	(151 704)	(149 704)	(60 242)	39.7%	(54 118)	35.7%	(52 625)	35.2%	(166 985)	111.5%	(53 944)	114.0%	(2.4%)
Finance charges	(3 298)	(3 298)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(10 000)	(10 000)	-	-	-	-	-	-	-	-	-	12.3%	-
Net Cash from/(used) Operating Activities	26 669	28 669	(17 083)	(64.1%)	(14 653)	(54.9%)	(22 014)	(76.8%)	(53 750)	(187.5%)	(23 282)	(230.0%)	(5.4%)
Cash Flow from Investing Activities													
Receipts	-	-	20 035	-	13 485	-	20 785	-	54 305	-	23 482	-	(11.5%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	0	-	-	-	0	-	-	-	-
Decrease (increase) in non-current investments	-	-	20 035	-	13 485	-	20 785	-	54 305	-	23 482	-	(11.5%)
Payments	(33 092)	(33 092)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(33 092)	(33 092)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(33 092)	(33 092)	20 035	(60.5%)	13 485	(40.8%)	20 785	(62.8%)	54 305	(164.1%)	23 482	(230.2%)	(11.5%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(150)	-	(100)	-	(150)	-	(400)	-	-	(50.0%)	(100.0%)
Repayment of borrowing	-	-	(150)	-	(100)	-	(150)	-	(400)	-	-	(50.0%)	(100.0%)
Net Cash from/(used) Financing Activities	-	-	(150)	-	(100)	-	(150)	-	(400)	-	-	(50.0%)	(100.0%)
Net Increase/(Decrease) in cash held	(6 422)	(4 422)	2 802	(43.6%)	(1 268)	19.7%	(1 379)	31.2%	155	(3.5%)	200	75.1%	(788.6%)
Cash/cash equivalents at the year begin:	-	-	45	-	2 846	-	1 579	-	45	-	40	-	3 835.7%
Cash/cash equivalents at the year end:	(6 422)	(4 422)	2 846	(44.3%)	1 579	(24.6%)	199	(4.5%)	199	(4.5%)	240	119.2%	(17.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	3 710	2.7%	3 735	2.7%	3 688	2.6%	128 458	92.0%	139 591	32.1%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	2 746	100.0%	2 746	.6%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 260	4.0%	1 160	3.7%	1 074	3.4%	27 795	88.8%	31 289	7.2%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 785	2.0%	1 772	2.0%	1 751	1.9%	85 472	94.2%	90 780	20.9%	-	-	-
Receivables from Exchange Transactions - Waste Management	1 300	1.8%	1 289	1.8%	1 276	1.8%	67 340	94.6%	71 205	16.4%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 530	2.6%	2 521	2.6%	-	-	92 090	94.8%	97 140	22.4%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	148	8.6%	149	8.6%	139	8.1%	1 284	74.6%	1 721	.4%	-	-	-
Total By Income Source	10 733	2.5%	10 626	2.4%	7 928	1.8%	405 185	93.3%	434 472	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	(189)	(4.6%)	158	3.8%	131	3.1%	4 045	97.6%	4 145	1.0%	-	-	-
Commercial	685	4.5%	653	4.3%	863	5.7%	13 011	85.5%	15 211	3.5%	-	-	-
Households	5 073	2.0%	4 924	2.0%	3 256	1.3%	234 941	94.7%	248 194	57.1%	-	-	-
Other	5 165	3.1%	4 891	2.9%	3 679	2.2%	153 188	91.8%	166 922	38.4%	-	-	-
Total By Customer Group	10 733	2.5%	10 626	2.4%	7 928	1.8%	405 185	93.3%	434 472	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	1 650	1.3%	1 855	1.5%	1 984	1.6%	118 462	95.6%	123 951	26.9%
Bulk Water	6 691	3.5%	7 759	4.0%	16 179	8.4%	162 201	84.1%	192 829	41.8%
PAYE deductions	1 089	4.2%	1 885	7.3%	-	-	22 924	88.5%	25 898	5.6%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 026	1.8%	1 026	1.8%	1 031	1.8%	53 875	94.6%	56 958	12.4%
Loan repayments	-	-	-	-	-	-	71	100.0%	71	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	84	.8%	94	.9%	10 657	98.4%	10 834	2.4%
Other	1 232	2.5%	275	.5%	230	.5%	48 489	96.5%	50 226	10.9%
Total	11 686	2.5%	12 884	2.8%	19 517	4.2%	416 679	90.4%	460 766	100.0%

Contact Details

Municipal Manager	Mr Mojalefa Joseph Matlole	058 813 9703
Financial Manager	Mrs P Rametse	058 813 9703

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: FEZILE DABI (DC20)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	152 286	152 286	123 422	81.0%	572	.4%	1 328	.9%	125 322	82.3%	49 048	100.8%	(97.3%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	6 100	6 100	504	8.3%	331	5.4%	496	8.1%	1 331	21.8%	1 935	63.0%	(74.4%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	145 571	145 571	122 768	84.3%	-	-	655	.4%	123 423	84.8%	46 015	101.6%	(98.6%)
Other own revenue	615	615	149	24.3%	241	39.2%	178	28.9%	568	92.4%	1 098	146.9%	(83.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	154 682	154 682	14 796	9.6%	37 745	24.4%	36 404	23.5%	88 945	57.5%	34 479	67.5%	5.6%
Employee related costs	96 349	96 349	7 870	8.2%	22 231	23.1%	28 212	29.3%	58 313	60.5%	20 900	71.2%	35.0%
Remuneration of councillors	7 543	7 543	570	7.6%	1 763	23.4%	2 081	27.6%	4 414	58.5%	1 478	56.6%	40.8%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	4 500	4 500	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	1 794	1 794	-	-	-	-	-	-	-	-	-	-	-
Contracted services	3 694	3 694	2 652	71.8%	8 091	219.0%	751	20.3%	11 494	311.2%	797	92.2%	(5.7%)
Transfers and grants	-	-	16	-	366	-	3 211	-	3 593	-	354	-	805.8%
Other expenditure	40 803	40 803	3 688	9.0%	5 295	13.0%	2 149	5.3%	11 132	27.3%	10 950	68.6%	(80.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(2 396)	(2 396)	108 626		(37 173)		(35 075)		36 377		14 569		
Transfers recognised - capital	-	-	-	-	27 080	-	-	-	27 080	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(2 396)	(2 396)	108 626		(10 093)		(35 075)		63 457		14 569		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(2 396)	(2 396)	108 626		(10 093)		(35 075)		63 457		14 569		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(2 396)	(2 396)	108 626		(10 093)		(35 075)		63 457		14 569		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(2 396)	(2 396)	108 626		(10 093)		(35 075)		63 457		14 569		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	2 915	2 915	-	-	30	1.0%	19	.6%	49	1.7%	105	16.6%	(82.4%)
National Government	2 183	2 183	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	2 183	2 183	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	732	732	-	-	30	4.1%	19	2.5%	49	6.6%	105	26.1%	(82.4%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	2 915	2 915	-	-	30	1.0%	19	.6%	49	1.7%	105	16.6%	(82.4%)
Governance and Administration	302	302	-	-	30	9.9%	19	6.1%	49	16.1%	65	5.0%	(71.3%)
Executive & Council	2	2	-	-	-	-	-	-	-	-	-	2.9%	-
Budget & Treasury Office	300	300	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	30	-	19	-	49	-	65	21.1%	(71.3%)
Community and Public Safety	430	430	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	20	20	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	410	410	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 183	2 183	-	-	-	-	-	-	-	-	41	40.3%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	41	4 309.7%	(100.0%)
Road Transport	2 183	2 183	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	152 286	152 286	63 407	41.6%	65 587	43.1%	1 328	.9%	130 323	85.6%	47 852	100.6%	(97.2%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	615	615	236	38.3%	172	28.0%	178	28.9%	586	95.2%	1 074	282.8%	(83.4%)
Government - operating	145 571	145 571	62 634	43.0%	38 042	26.1%	655	.4%	101 331	69.6%	44 896	101.0%	(98.5%)
Government - capital	-	-	-	-	27 080	-	-	-	27 080	-	-	-	-
Interest	6 100	6 100	537	8.8%	293	4.8%	496	8.1%	1 326	21.7%	1 883	61.8%	(73.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(150 182)	(150 182)	(23 099)	15.4%	(41 348)	27.5%	(29 693)	19.8%	(94 140)	62.7%	(33 013)	67.1%	(10.1%)
Suppliers and employees	(150 182)	(150 182)	(23 021)	15.3%	(40 998)	27.3%	(26 556)	17.7%	(90 576)	60.3%	(32 659)	66.4%	(18.7%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	(78)	-	(350)	-	(3 137)	-	(3 565)	-	(354)	-	785.0%
Net Cash from/(used) Operating Activities	2 104	2 104	40 308	1 915.7%	24 239	1 152.1%	(28 365)	(1 348.1%)	36 182	1 719.7%	14 839	(231.5%)	(291.2%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(732)	(732)	(166)	22.7%	(30)	4.1%	(19)	2.5%	(215)	29.3%	(1 800)	-	(99.0%)
Capital assets	(732)	(732)	(166)	22.7%	(30)	4.1%	(19)	2.5%	(215)	29.3%	(1 800)	-	(99.0%)
Net Cash from/(used) Investing Activities	(732)	(732)	(166)	22.7%	(30)	4.1%	(19)	2.5%	(215)	29.3%	(1 800)	-	(99.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	1 372	1 372	40 141	2 925.7%	24 209	1 764.5%	(28 383)	(2 068.7%)	35 968	2 621.5%	13 039	(216.9%)	(317.7%)
Cash/cash equivalents at the year begin:	62 400	62 400	87 616	140.4%	127 757	204.7%	151 967	243.5%	87 616	140.4%	162 544	202.4%	(6.5%)
Cash/cash equivalents at the year end:	63 772	63 772	127 757	200.3%	151 967	238.3%	123 583	193.8%	123 583	193.8%	175 583	335.9%	(29.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group													
Orgons of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Ms Lindi Molibeli	016 970 8607
Financial Manager	Mr Gcobani Mashiyi	016 970 8625

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: CITY OF EKURHULENI (EKU)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	64 589 797	32 620 734	9 612 346	14.9%	8 260 533	12.8%	7 299 734	22.4%	25 172 613	77.2%	7 302 269	76.4%	-
Property rates	10 176 660	5 210 905	1 424 919	14.0%	1 247 861	12.3%	1 216 612	23.3%	3 889 393	74.6%	1 158 612	73.8%	5.0%
Property rates - penalties and collection charges	204 467	20 829	-	-	-	-	-	-	-	-	14 164	37.4%	(100.0%)
Service charges - electricity revenue	26 055 440	13 075 760	4 260 246	16.4%	3 143 303	12.1%	2 448 166	18.7%	9 851 715	75.3%	2 843 512	74.9%	(13.9%)
Service charges - water revenue	8 175 441	3 447 956	848 285	10.4%	860 109	10.5%	895 131	26.0%	2 603 525	75.5%	834 936	71.6%	7.2%
Service charges - sanitation revenue	2 710 600	1 344 228	305 176	11.3%	314 826	11.6%	268 771	20.0%	888 773	66.1%	300 810	71.9%	(10.7%)
Service charges - refuse revenue	2 429 336	1 280 355	309 470	12.7%	303 598	12.5%	276 019	21.6%	889 088	69.4%	397 294	74.1%	(30.5%)
Service charges - other	244 959	-	-	-	-	-	-	-	-	-	14 337	43.6%	(100.0%)
Rental of facilities and equipment	225 364	97 600	14 372	6.4%	35 808	15.9%	30 477	31.2%	80 656	82.6%	17 391	76.2%	75.2%
Interest earned - external investments	800 215	399 176	39 515	4.9%	94 681	11.8%	196 765	49.3%	330 961	82.9%	149 098	124.6%	32.0%
Interest earned - outstanding debtors	937 125	523 627	73 919	7.9%	66 236	7.1%	82 613	15.8%	222 768	42.5%	59 888	71.7%	37.9%
Dividends received	180	90	-	-	-	-	-	-	-	-	-	-	-
Fines	600 718	139 257	35 118	5.8%	33 898	5.6%	28 508	20.5%	97 523	70.0%	59 298	60.6%	(51.9%)
Licences and permits	102 912	319 873	76 830	74.7%	68 965	67.0%	72 728	22.7%	218 524	68.3%	12 524	65.0%	480.7%
Agency services	639 747	-	-	-	-	-	-	-	-	-	44 890	60.3%	(100.0%)
Transfers recognised - operational	10 812 109	5 581 866	1 933 889	17.9%	1 803 977	16.7%	1 486 502	26.6%	5 224 369	93.6%	827 800	85.0%	79.6%
Other own revenue	464 525	1 179 211	290 508	62.5%	285 686	61.5%	297 440	25.2%	873 634	74.1%	567 714	98.6%	(47.6%)
Gains on disposal of PPE	10 000	-	100	1.0%	1 584	15.8%	-	-	1 684	-	-	-	-
Operating Expenditure	65 546 188	32 569 946	7 889 929	12.0%	7 737 466	11.8%	7 605 707	23.4%	23 233 102	71.3%	7 094 799	69.3%	7.2%
Employee related costs	14 933 203	7 963 449	1 953 475	13.1%	1 961 352	13.1%	1 998 856	25.1%	5 913 683	74.3%	1 529 378	73.4%	30.7%
Remuneration of councillors	279 208	133 816	30 426	10.9%	30 532	10.9%	38 781	29.0%	99 739	74.5%	32 695	70.6%	18.6%
Debt impairment	3 096 713	1 266 517	385 237	12.4%	386 147	12.5%	312 990	24.7%	1 084 375	85.6%	367 218	75.0%	(14.8%)
Depreciation and asset impairment	4 152 052	2 076 706	517 114	12.5%	521 972	12.6%	525 104	25.3%	1 564 190	75.3%	451 337	75.0%	16.3%
Finance charges	1 602 722	651 404	126 702	7.9%	137 029	8.5%	227 365	34.9%	491 097	75.4%	112 345	59.7%	102.4%
Bulk purchases	25 869 679	12 321 456	3 699 923	14.3%	2 673 705	10.3%	2 668 933	21.7%	9 042 561	73.4%	2 692 805	73.2%	(.9%)
Other Materials	7 039 278	1 997 023	238 870	3.4%	482 817	6.9%	415 230	20.8%	1 136 916	56.9%	558 119	55.4%	(25.6%)
Contracted services	2 453 422	4 063 232	577 162	23.5%	1 103 313	45.0%	936 412	23.0%	2 616 888	64.4%	258 186	58.8%	262.7%
Transfers and grants	2 234 303	764 336	129 354	5.8%	199 485	8.9%	218 985	28.7%	547 824	71.7%	344 009	67.9%	(36.3%)
Other expenditure	3 855 608	1 317 007	231 665	6.0%	241 109	6.3%	263 050	20.0%	735 824	55.9%	748 707	60.2%	(64.9%)
Loss on disposal of PPE	30 000	15 000	-	-	5	-	-	-	5	-	-	-	-
Surplus/(Deficit)	(956 391)	50 788	1 722 417		523 067		(305 973)		1 939 511		207 470		
Transfers recognised - capital	4 607 328	2 231 927	121 722	2.6%	430 750	9.3%	356 050	16.0%	908 522	40.7%	249 205	46.9%	42.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	1 705	-	-	-	1 705	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	3 650 937	2 282 715	1 844 139		955 521		50 077		2 849 737		456 675		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	3 650 937	2 282 715	1 844 139		955 521		50 077		2 849 737		456 675		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	3 650 937	2 282 715	1 844 139		955 521		50 077		2 849 737		456 675		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	3 650 937	2 282 715	1 844 139		955 521		50 077		2 849 737		456 675		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	6 715 956	6 620 082	377 682	5.6%	1 223 538	18.2%	1 042 620	15.7%	2 643 841	39.9%	706 744	37.4%	47.5%
National Government	2 294 664	2 222 460	121 722	5.3%	430 356	18.8%	360 490	16.2%	912 568	41.1%	245 380	46.8%	46.9%
Provincial Government	15 000	15 090	159	1.1%	235	1.6%	131	.9%	524	3.5%	12 387	73.0%	(98.9%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	50 000	50 000	-	-	23 141	46.3%	22 116	44.2%	45 257	90.5%	-	-	(100.0%)
Transfers recognised - capital	2 359 664	2 287 550	121 881	5.2%	453 732	19.2%	382 737	16.7%	958 350	41.9%	257 766	47.2%	48.5%
Borrowing	3 434 508	3 359 297	176 232	5.1%	537 942	15.7%	515 546	15.3%	1 229 720	36.6%	199 113	22.4%	158.9%
Internally generated funds	921 783	973 235	79 569	8.6%	231 865	25.2%	144 337	14.8%	455 772	46.8%	249 865	44.5%	(42.2%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	6 715 956	6 620 082	377 682	5.6%	1 223 538	18.2%	1 042 620	15.7%	2 643 841	39.9%	706 744	37.4%	47.5%
Governance and Administration	1 499 742	1 511 912	57 505	3.8%	157 179	10.5%	236 684	15.7%	451 368	29.9%	146 198	40.6%	61.9%
Executive & Council	679 595	641 352	39 753	5.8%	58 408	8.6%	6 497	1.0%	104 658	16.3%	41 605	27.9%	(84.4%)
Budget & Treasury Office	819 708	870 120	17 752	2.2%	98 771	12.0%	17 374	2.0%	133 898	15.4%	25 040	11.9%	(30.6%)
Corporate Services	440	440	-	-	-	-	212 812	48 366.4%	212 812	48 366.4%	79 552	-	167.5%
Community and Public Safety	1 742 146	1 716 785	110 985	6.4%	326 917	18.8%	244 295	14.2%	682 197	39.7%	146 383	36.0%	66.9%
Community & Social Services	207 700	212 550	27 604	13.3%	58 141	28.0%	-	-	85 745	40.3%	21 745	25.5%	(100.0%)
Sport And Recreation	81 000	80 350	5 762	7.1%	18 530	22.9%	34 257	42.6%	58 548	72.9%	22 986	79.5%	49.0%
Public Safety	360 770	356 770	19 984	5.5%	112 247	31.1%	26 658	7.5%	158 889	44.5%	49 539	34.7%	(46.2%)
Housing	1 001 526	975 125	35 260	3.5%	117 318	11.7%	169 561	17.4%	322 139	33.0%	40 093	33.3%	322.9%
Health	91 150	91 990	22 374	24.5%	20 682	22.7%	13 820	15.0%	56 875	61.8%	12 019	52.4%	15.0%
Economic and Environmental Services	1 638 018	1 555 536	64 783	4.0%	339 573	20.7%	276 097	17.7%	680 454	43.7%	235 960	39.1%	17.0%
Planning and Development	112 000	144 328	3 524	3.1%	24 267	21.7%	26 666	18.5%	54 458	37.7%	27 277	26.3%	(2.2%)
Road Transport	1 514 818	1 400 008	61 190	4.0%	313 407	20.7%	248 104	17.7%	622 701	44.5%	208 088	40.7%	19.2%
Environmental Protection	11 200	11 200	69	.6%	1 900	17.0%	1 326	11.8%	3 295	29.4%	595	17.1%	122.7%
Trading Services	1 792 709	1 792 509	144 369	8.1%	393 467	21.9%	285 545	15.9%	823 381	45.9%	177 791	34.6%	60.6%
Electricity	717 700	717 700	102 166	14.2%	226 114	31.5%	136 607	19.0%	464 887	64.8%	117 632	28.0%	16.1%
Water	356 400	386 600	19 236	5.4%	75 113	21.1%	118 260	30.6%	212 609	55.0%	38 648	49.1%	206.0%
Waste Water Management	552 159	521 959	22 197	4.0%	70 454	12.8%	17 107	3.3%	109 758	21.0%	5 435	24.7%	214.8%
Waste Management	166 450	166 250	769	.5%	21 787	13.1%	13 571	8.2%	36 127	21.7%	16 076	52.9%	(15.6%)
Other	43 340	43 340	40	.1%	6 402	14.8%	-	-	6 442	14.9%	412	4.7%	(100.0%)

Part 3: Cash Receipts and Payments

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	34 374 037	32 485 506	7 729 806	22.5%	9 078 498	26.4%	6 700 143	20.6%	23 508 447	72.4%	6 813 447	77.1%	(1.7%)
Property rates, penalties and collection charges	4 833 913	4 459 590	975 818	20.2%	1 274 812	26.4%	1 291 336	29.0%	3 541 966	79.4%	1 089 112	72.6%	18.6%
Service charges	16 993 125	19 529 590	3 200 178	18.8%	5 424 824	31.9%	3 380 060	17.3%	12 005 062	61.5%	3 819 533	76.9%	(11.5%)
Other revenue	3 968 520	2 410 504	564 763	14.2%	111 915	2.8%	252 188	10.5%	928 865	38.5%	718 581	114.4%	(64.9%)
Government - operating	5 406 054	3 621 493	2 513 600	46.5%	786 677	14.6%	1 077 505	29.8%	4 377 782	120.9%	728 030	69.7%	48.0%
Government - capital	2 303 664	1 797 686	371 851	16.1%	1 194 625	51.9%	283 181	15.8%	1 849 657	102.9%	249 205	46.9%	13.6%
Interest	868 670	666 643	103 598	11.9%	285 645	32.9%	415 873	62.4%	805 116	120.8%	208 985	97.3%	99.0%
Dividends	90	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(28 464 553)	(28 011 281)	(10 054 589)	35.3%	(8 879 832)	31.2%	(4 331 967)	15.5%	(23 266 388)	83.1%	(5 326 680)	92.2%	(18.7%)
Suppliers and employees	(26 546 041)	(25 330 428)	(9 725 758)	36.6%	(8 391 321)	31.6%	(3 907 494)	15.4%	(22 024 573)	86.9%	(4 870 325)	94.8%	(19.8%)
Finance charges	(801 361)	(663 333)	(111 666)	13.9%	(147 088)	18.4%	(231 860)	35.0%	(490 615)	74.0%	(112 345)	59.7%	106.4%
Transfers and grants	(1 117 152)	(2 017 520)	(217 165)	19.4%	(341 423)	30.6%	(192 613)	9.5%	(751 201)	37.2%	(344 009)	72.4%	(44.0%)
Net Cash from/(used) Operating Activities	5 909 484	4 474 225	(2 324 783)	(39.3%)	198 666	3.4%	2 368 176	52.9%	242 059	5.4%	1 486 768	(13.5%)	59.3%
Cash Flow from Investing Activities													
Receipts	(242 297)	287 437	(9 876)	4.1%	642 348	(265.1%)	(254 522)	(88.5%)	377 950	131.5%	1 026 365	1 761.5%	(124.8%)
Proceeds on disposal of PPE	-	-	219	-	714	-	830	-	1 764	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	(5)	-	(15)	-	75	-	55	-	-	-	(100.0%)
Decrease in other non-current receivables	-	-	-	-	12	-	61	-	73	-	-	-	(100.0%)
Decrease (increase) in non-current investments	(242 297)	287 437	(10 091)	4.2%	641 637	(264.8%)	(255 488)	(88.9%)	376 058	130.8%	1 026 365	1 762.2%	(124.9%)
Payments	(6 715 956)	(4 776 369)	(364 577)	5.4%	(1 167 610)	17.4%	(495 355)	10.4%	(2 027 542)	42.4%	(706 744)	40.0%	(29.9%)
Capital assets	(6 715 956)	(4 776 369)	(364 577)	5.4%	(1 167 610)	17.4%	(495 355)	10.4%	(2 027 542)	42.4%	(706 744)	40.0%	(29.9%)
Net Cash from/(used) Investing Activities	(6 958 253)	(4 488 932)	(374 454)	5.4%	(525 261)	7.5%	(749 877)	16.7%	(1 649 592)	36.7%	319 621	(70.3%)	(334.6%)
Cash Flow from Financing Activities													
Receipts	3 295 731	1 818 605	2 599 798	78.9%	563 615	17.1%	(1 076 643)	(59.2%)	2 086 771	114.7%	9 911	.6%	(10 963.4%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	3 245 427	1 800 763	2 582 783	79.6%	446 256	13.8%	(1 093 474)	(60.7%)	1 935 564	107.5%	-	-	(100.0%)
Increase (decrease) in consumer deposits	50 304	17 842	17 016	33.8%	117 359	233.3%	16 832	94.3%	151 207	847.5%	9 911	61.3%	69.8%
Payments	(428 003)	381 507	(13 958)	3.3%	(402 710)	94.1%	(1 645)	(.4%)	(418 314)	(109.6%)	(16 539)	108.4%	(90.1%)
Repayment of borrowing	(428 003)	381 507	(13 958)	3.3%	(402 710)	94.1%	(1 645)	(.4%)	(418 314)	(109.6%)	(16 539)	108.4%	(90.1%)
Net Cash from/(used) Financing Activities	2 867 728	2 200 112	2 585 840	90.2%	160 905	5.6%	(1 078 288)	(49.0%)	1 668 457	75.8%	(6 628)	(28.0%)	16 168.3%
Net Increase/(Decrease) in cash held	1 818 959	2 185 405	(113 396)	(6.2%)	(165 691)	(9.1%)	540 011	24.7%	260 923	11.9%	1 799 761	134.0%	(70.0%)
Cash/cash equivalents at the year begin:	8 288 845	6 701 376	5 809 954	70.1%	5 696 557	68.7%	5 530 866	82.5%	5 809 954	86.7%	8 029 225	114.9%	(31.1%)
Cash/cash equivalents at the year end:	10 107 804	8 886 781	5 696 557	56.4%	5 530 866	54.7%	6 070 877	68.3%	6 070 877	68.3%	9 828 986	118.6%	(38.2%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	311 755	6.3%	191 619	3.9%	132 682	2.7%	4 333 807	87.2%	4 969 863	33.6%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	839 397	34.4%	134 616	5.5%	60 430	2.5%	1 406 377	57.6%	2 440 820	16.5%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	355 596	16.6%	117 574	5.5%	77 635	3.6%	1 590 147	74.3%	2 140 951	14.5%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	101 309	7.1%	55 046	3.8%	37 462	2.6%	1 240 168	86.5%	1 433 984	9.7%	-	-	-
Receivables from Exchange Transactions - Waste Management	94 372	6.3%	48 620	3.3%	41 022	2.8%	1 305 609	87.6%	1 489 624	10.1%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 775	1.6%	1 814	1.6%	2 145	2.0%	104 223	94.8%	109 956	.7%	-	-	-
Interest on Arrear Debtor Accounts	30 573	1.9%	29 110	1.8%	27 012	1.7%	1 541 489	94.7%	1 628 183	11.0%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	40 652	6.9%	17 866	3.0%	10 632	1.8%	519 188	88.2%	588 338	4.0%	-	-	-
Total By Income Source	1 775 429	12.0%	596 264	4.0%	389 019	2.6%	12 041 007	81.3%	14 801 719	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	32 328	29.4%	10 850	9.9%	4 262	3.9%	62 387	56.8%	109 827	.7%	-	-	-
Commercial	1 012 656	30.4%	189 619	5.7%	97 514	2.9%	2 027 689	60.9%	3 327 478	22.5%	-	-	-
Households	723 202	6.5%	391 201	3.5%	284 196	2.5%	9 771 468	87.5%	11 170 067	75.5%	-	-	-
Other	7 243	3.7%	4 594	2.4%	3 047	1.6%	179 464	92.3%	194 347	1.3%	-	-	-
Total By Customer Group	1 775 429	12.0%	596 264	4.0%	389 019	2.6%	12 041 007	81.3%	14 801 719	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	706 103	100.0%	-	-	-	-	-	-	706 103	21.7%
Bulk Water	258 193	100.0%	-	-	-	-	-	-	258 193	8.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	14 300	100.0%	-	-	-	-	-	-	14 300	.4%
Trade Creditors	2 212 943	97.5%	42 886	1.9%	13 271	.6%	-	-	2 269 101	69.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	3 191 539	98.3%	42 886	1.3%	13 271	.4%	-	-	3 247 697	100.0%

Contact Details

Municipal Manager	Dr Imogen Mashazi	011 999 0761
Financial Manager	Ms Gugu Malaza	011 999 6514

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: CITY OF JOHANNESBURG (JHB)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	48 849 779	47 670 955	12 303 066	25.2%	10 547 353	21.6%	11 661 004	24.5%	34 511 423	72.4%	10 220 485	70.9%	14.1%
Property rates	9 005 517	9 005 517	2 227 004	24.7%	2 241 565	24.9%	2 274 885	25.3%	6 743 454	74.9%	1 993 759	71.7%	14.1%
Property rates - penalties and collection charges	-	-	26 104	-	35 162	-	36 190	-	97 455	-	26 093	-	38.7%
Service charges - electricity revenue	15 905 848	15 462 879	4 097 168	25.8%	3 138 246	19.7%	3 058 743	19.8%	10 294 158	66.6%	3 302 025	68.8%	(7.4%)
Service charges - water revenue	6 865 008	6 194 947	2 491 716	36.3%	2 562 677	37.3%	1 455 569	23.5%	6 509 963	105.1%	1 174 875	69.6%	23.9%
Service charges - sanitation revenue	3 890 049	4 129 965	-	-	-	-	896 862	21.7%	896 862	21.7%	766 405	67.0%	17.0%
Service charges - refuse revenue	1 479 507	1 593 103	412 260	27.9%	398 030	26.9%	395 353	24.8%	1 205 643	75.7%	324 361	73.1%	21.9%
Service charges - other	564 037	396 688	101 935	18.1%	97 312	17.3%	101 296	25.5%	300 542	75.8%	116 313	73.3%	(12.9%)
Rental of facilities and equipment	333 712	334 178	59 670	17.9%	63 095	18.9%	59 953	17.9%	182 718	54.7%	92 850	65.5%	(35.4%)
Interest earned - external investments	285 600	286 600	79 488	27.8%	474 842	166.3%	(158 208)	(55.2%)	396 122	138.2%	281 670	133.2%	(156.2%)
Interest earned - outstanding debtors	169 708	284 478	61 132	36.0%	60 117	35.4%	50 915	17.9%	172 164	60.5%	55 691	74.2%	(8.6%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	757 921	449 718	49 888	6.6%	37 932	5.0%	58 075	12.9%	145 894	32.4%	(116 154)	30.7%	(150.0%)
Licences and permits	6 033	7 233	331	5.5%	1 829	30.3%	3 286	45.4%	5 445	75.3%	1 100	28.5%	198.6%
Agency services	718 102	700 502	149 246	20.8%	173 455	24.2%	163 446	23.3%	486 146	69.4%	139 949	68.0%	16.8%
Transfers recognised - operational	7 125 491	7 327 237	2 276 543	31.9%	943 613	13.2%	2 910 241	39.7%	6 130 398	83.7%	1 681 825	84.3%	73.0%
Other own revenue	1 718 246	1 472 910	270 581	15.7%	319 480	18.6%	354 399	24.1%	944 459	64.1%	379 725	55.2%	(6.7%)
Gains on disposal of PPE	25 000	25 000	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	47 343 814	46 884 676	11 521 048	24.3%	11 256 471	23.8%	10 034 002	21.4%	32 811 522	70.0%	10 011 835	70.0%	.2%
Employee related costs	11 805 746	11 446 574	2 643 923	22.4%	3 000 029	25.4%	2 641 161	23.1%	8 285 112	72.4%	2 452 621	72.2%	7.7%
Remuneration of councillors	160 691	160 691	36 092	22.5%	35 974	22.4%	45 143	28.1%	117 210	72.9%	34 621	66.7%	30.4%
Debt impairment	3 052 174	2 957 629	1 255 026	41.1%	821 626	26.9%	649 638	22.0%	2 726 290	92.2%	770 062	72.6%	(15.6%)
Depreciation and asset impairment	3 983 224	3 938 193	644 706	16.2%	715 865	18.0%	693 992	17.6%	2 054 563	52.2%	697 212	58.0%	(.5%)
Finance charges	2 472 088	2 472 096	573 076	23.2%	643 788	26.0%	593 096	24.0%	1 809 960	73.2%	565 191	70.9%	4.9%
Bulk purchases	15 380 224	15 380 224	4 562 226	29.7%	3 484 412	22.7%	3 479 061	22.6%	11 525 699	74.9%	3 147 877	75.8%	10.5%
Other Materials	2 019 753	1 856 524	-	-	-	-	185 915	10.0%	185 915	10.0%	-	-	(100.0%)
Contracted services	3 693 254	3 568 895	596 474	16.2%	985 067	26.7%	740 247	20.7%	2 321 788	65.1%	858 666	61.9%	(13.8%)
Transfers and grants	226 075	436 684	71 093	31.4%	58 655	25.9%	40 620	9.3%	170 368	39.0%	77 975	68.9%	(47.9%)
Other expenditure	4 550 584	4 667 165	1 138 248	25.0%	1 510 838	33.2%	964 424	20.7%	3 613 510	77.4%	1 418 821	62.9%	(32.0%)
Loss on disposal of PPE	-	-	185	-	218	-	704	-	1 108	-	(11 211)	-	(106.3%)
Surplus/(Deficit)	1 505 965	786 279	782 018		(709 118)		1 627 002		1 699 901		208 650		
Transfers recognised - capital	3 364 807	3 084 698	(13 487)	(.4%)	513 878	15.3%	568 092	18.4%	1 068 483	34.6%	436 794	42.6%	30.1%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	(0)	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	4 870 772	3 870 977	768 531		(195 240)		2 195 094		2 768 384		645 443		
Taxation	396 303	352 228	8 933	2.3%	13 321	3.4%	12 653	3.6%	34 907	9.9%	5 985	6.7%	111.4%
Surplus/(Deficit) after taxation	4 474 469	3 518 749	759 598		(208 561)		2 182 441		2 733 477		639 459		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	4 474 469	3 518 749	759 598		(208 561)		2 182 441		2 733 477		639 459		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	4 474 469	3 518 749	759 598		(208 561)		2 182 441		2 733 477		639 459		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	8 589 421	7 374 070	476 036	5.5%	1 403 080	16.3%	948 602	12.9%	2 827 718	38.3%	1 305 158	39.3%	(27.3%)
National Government	3 364 807	2 738 526	98 322	2.9%	350 843	10.4%	279 934	10.2%	729 099	26.6%	268 183	30.0%	4.4%
Provincial Government	-	10 000	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	3 364 807	2 748 526	98 322	2.9%	350 843	10.4%	279 934	10.2%	729 099	26.5%	268 183	30.0%	4.4%
Borrowing	2 998 386	2 998 386	257 846	8.6%	462 708	15.4%	333 696	11.1%	1 054 250	35.2%	241 268	43.4%	38.3%
Internally generated funds	1 973 800	1 290 986	85 965	4.4%	316 328	16.0%	173 272	13.4%	575 565	44.6%	430 214	32.0%	(59.7%)
Public contributions and donations	252 428	336 172	33 903	13.4%	273 201	108.2%	161 700	48.1%	468 804	139.5%	365 493	464.9%	(55.8%)
Capital Expenditure Standard Classification	8 589 421	7 374 070	476 036	5.5%	1 403 080	16.3%	948 602	12.9%	2 827 718	38.3%	1 305 158	39.3%	(27.3%)
Governance and Administration	846 995	1 308 838	114 351	13.5%	3 450	.4%	27 963	2.1%	145 764	11.1%	23 485	11.5%	19.1%
Executive & Council	113 346	219 018	93	.1%	1 243	1.1%	2 061	.9%	3 397	1.6%	5 839	3.8%	(64.7%)
Budget & Treasury Office	4 335	8 670	13	.3%	317	7.3%	99	1.1%	429	4.9%	349	15.5%	(71.6%)
Corporate Services	729 314	1 081 150	114 245	15.7%	1 890	.3%	25 803	2.4%	141 938	13.1%	17 297	14.2%	49.2%
Community and Public Safety	2 226 408	4 275 964	100 645	4.5%	371 928	16.7%	265 498	6.2%	738 071	17.3%	387 745	48.2%	(31.5%)
Community & Social Services	188 929	320 016	669	.4%	15 783	8.4%	3 832	1.2%	20 284	6.3%	29 068	17.6%	(86.8%)
Sport And Recreation	56 375	113 250	56	.1%	33 649	59.7%	1 024	.9%	34 729	30.7%	4 536	36.4%	(77.4%)
Public Safety	228 969	433 388	347	.2%	35 012	15.3%	61 371	14.2%	96 730	22.3%	7 952	1.1%	671.8%
Housing	1 640 145	3 164 613	79 310	4.8%	285 786	17.4%	194 528	6.1%	559 624	17.7%	334 770	60.1%	(41.9%)
Health	111 990	244 697	20 263	18.1%	1 698	1.5%	4 743	1.9%	26 704	10.9%	11 419	11.3%	(58.5%)
Economic and Environmental Services	3 319 054	2 674	159 660	4.8%	690 031	20.8%	390 660	14 607.1%	1 240 351	46 377.6%	411 123	31.6%	(5.0%)
Planning and Development	940 745	(2 188 783)	42 339	4.5%	185 699	19.7%	48 876	(2.2%)	276 914	(12.7%)	76 926	16.9%	(36.5%)
Road Transport	2 334 704	2 104 247	117 321	5.0%	503 269	21.6%	333 827	15.9%	954 417	45.4%	331 055	37.8%	.8%
Environmental Protection	43 605	87 210	-	-	1 063	2.4%	7 957	9.1%	9 020	10.3%	3 142	8.1%	153.2%
Trading Services	2 196 964	1 786 593	101 380	4.6%	337 671	15.4%	264 481	14.8%	703 532	39.4%	482 805	53.2%	(45.2%)
Electricity	1 328 178	931 477	34 960	2.6%	184 477	13.9%	125 523	13.5%	344 960	37.0%	393 109	61.1%	(68.1%)
Water	477 004	477 004	40 104	8.4%	69 055	14.5%	52 000	10.9%	161 159	33.8%	86 260	63.4%	(39.7%)
Waste Water Management	318 003	318 003	17 862	5.6%	75 607	23.8%	78 753	24.8%	172 222	54.2%	-	-	(100.0%)
Waste Management	73 780	60 110	8 454	11.5%	8 532	11.6%	8 205	13.6%	25 191	41.9%	3 436	16.1%	138.8%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	48 571 974	48 738 115	14 706 026	30.3%	13 833 787	28.5%	15 630 199	32.1%	44 170 011	90.6%	12 074 640	80.8%	29.4%
Property rates, penalties and collection charges	8 704 249	8 701 511	1 961 354	22.5%	2 306 733	26.5%	2 264 391	26.0%	6 532 478	75.1%	1 740 192	65.7%	30.1%
Service charges	26 462 434	25 451 452	6 782 927	25.6%	6 294 727	23.8%	6 120 133	24.0%	19 197 787	75.4%	6 117 533	78.7%	-
Other revenue	2 471 033	3 961 009	2 615 915	105.9%	3 301 870	133.6%	3 168 125	80.0%	9 085 910	229.4%	1 219 653	110.4%	159.8%
Government - operating	7 125 491	7 327 237	2 562 361	36.0%	1 207 344	16.9%	2 769 357	37.8%	6 539 062	89.2%	1 660 778	90.2%	66.8%
Government - capital	3 364 807	2 748 526	709 584	21.1%	658 937	19.6%	1 251 292	45.5%	2 619 813	95.3%	1 276 246	86.2%	(2.0%)
Interest	443 960	548 379	73 885	16.6%	64 176	14.5%	56 900	10.4%	194 962	35.6%	60 238	40.7%	(5.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(40 315 138)	(40 112 357)	(14 367 710)	35.6%	(12 930 359)	32.1%	(13 385 362)	33.4%	(40 683 430)	101.4%	(9 251 592)	89.1%	44.7%
Suppliers and employees	(37 616 975)	(37 203 577)	(13 934 921)	37.0%	(11 831 567)	31.5%	(12 915 722)	34.7%	(38 682 211)	104.0%	(9 011 340)	89.9%	43.3%
Finance charges	(2 472 088)	(2 472 096)	(362 726)	14.7%	(1 046 298)	42.3%	(410 926)	16.6%	(1 819 951)	73.6%	(110 248)	57.0%	272.7%
Transfers and grants	(226 075)	(436 684)	(70 062)	31.0%	(52 493)	23.2%	(58 714)	13.4%	(181 268)	41.5%	(130 005)	-	(54.8%)
Net Cash from/(used) Operating Activities	8 256 835	8 625 758	338 316	4.1%	903 428	10.9%	2 244 837	26.0%	3 486 581	40.4%	2 823 047	37.5%	(20.5%)
Cash Flow from Investing Activities													
Receipts	2 078 688	229 770	1 433 026	68.9%	(1 150 512)	(55.3%)	646 206	281.2%	928 720	404.2%	199 041	(190.3%)	224.7%
Proceeds on disposal of PPE	277 428	361 172	1 433 026	516.5%	(1 150 512)	(414.7%)	646 206	178.9%	928 720	257.1%	199 041	4 797.3%	224.7%
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	(42 530)	(88 364)	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	1 843 790	(43 038)	-	-	-	-	-	-	-	-	-	-	-
Payments	(8 159 950)	(7 005 367)	(1 699 491)	20.8%	(1 086 337)	13.3%	(879 488)	12.6%	(3 665 315)	52.3%	(816 414)	62.6%	7.7%
Capital assets	(8 159 950)	(7 005 367)	(1 699 491)	20.8%	(1 086 337)	13.3%	(879 488)	12.6%	(3 665 315)	52.3%	(816 414)	62.6%	7.7%
Net Cash from/(used) Investing Activities	(6 081 262)	(6 775 597)	(266 464)	4.4%	(2 236 849)	36.8%	(233 282)	3.4%	(2 736 595)	40.4%	(617 373)	46.8%	(62.2%)
Cash Flow from Financing Activities													
Receipts	2 998 786	2 998 838	3 000 000	100.0%	-	-	-	-	3 000 000	100.0%	-	190.6%	-
Short term loans	-	-	3 000 000	-	-	-	-	-	3 000 000	-	-	-	-
Borrowing long term/refinancing	2 998 386	2 998 386	-	-	-	-	-	-	-	-	-	119.4%	-
Increase (decrease) in consumer deposits	400	452	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 263 121)	(3 263 121)	(1 106 618)	33.9%	(244 624)	7.5%	-	-	(1 351 242)	41.4%	-	30.2%	-
Repayment of borrowing	(3 263 121)	(3 263 121)	(1 106 618)	33.9%	(244 624)	7.5%	-	-	(1 351 242)	41.4%	-	30.2%	-
Net Cash from/(used) Financing Activities	(264 334)	(264 282)	1 893 382	(716.3%)	(244 624)	92.5%	-	-	1 648 758	(623.9%)	-	252.4%	-
Net Increase/(Decrease) in cash held	1 911 240	1 585 878	1 965 234	102.8%	(1 578 045)	(82.6%)	2 011 555	126.8%	2 398 744	151.3%	2 205 675	(173.6%)	(8.8%)
Cash/cash equivalents at the year begin:	3 222 166	3 095 911	5 952 247	184.7%	7 917 481	245.7%	6 339 436	204.8%	5 952 247	192.3%	6 599 119	157.7%	(3.9%)
Cash/cash equivalents at the year end:	5 133 405	4 681 789	7 917 481	154.2%	6 339 436	123.5%	8 350 991	178.4%	8 350 991	178.4%	8 804 794	269.5%	(5.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	395 601	8.0%	265 138	5.4%	210 788	4.3%	4 056 832	82.3%	4 928 360	25.9%	-	-	915 088
Trade and Other Receivables from Exchange Transactions - Electricity	599 451	14.1%	251 951	5.9%	152 521	3.6%	3 241 079	76.4%	4 245 001	22.3%	-	-	564 046
Receivables from Non-exchange Transactions - Property Rates	277 245	6.4%	130 040	3.0%	128 743	3.0%	3 793 863	87.6%	4 329 890	22.8%	-	-	271 353
Receivables from Exchange Transactions - Waste Water Management	263 734	8.0%	176 759	5.4%	140 525	4.3%	2 705 224	82.3%	3 286 243	17.3%	-	-	610 058
Receivables from Exchange Transactions - Waste Management	117 051	6.9%	67 664	4.0%	54 781	3.2%	1 466 350	86.0%	1 705 846	9.0%	-	-	132 600
Receivables from Exchange Transactions - Property Rental Debtors	(1 139)	(.2%)	7 669	1.4%	7 617	1.4%	519 669	97.3%	533 817	2.8%	-	-	63 233
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	1 651 943	8.7%	899 222	4.7%	694 975	3.7%	15 783 018	82.9%	19 029 158	100.0%	-	-	2 556 378
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	1 651 943	8.7%	899 222	4.7%	694 975	3.7%	15 783 018	82.9%	19 029 158	100.0%	-	-	2 556 378
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 651 943	8.7%	899 222	4.7%	694 975	3.7%	15 783 018	82.9%	19 029 158	100.0%	-	-	2 556 378

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	1 152 770	100.0%	-	-	-	-	-	-	1 152 770	31.8%
Bulk Water	394 033	100.0%	-	-	-	-	-	-	394 033	10.9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	547 789	85.8%	31 204	4.9%	18 123	2.8%	41 219	6.5%	638 335	17.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 430 456	99.4%	3 364	.2%	3 718	.3%	1 710	.1%	1 439 248	39.7%
Total	3 525 048	97.3%	34 568	1.0%	21 841	.6%	42 929	1.2%	3 624 387	100.0%

Contact Details

Municipal Manager	Dr Ndivhoniswani Lukhwareni	011 407 7309
Financial Manager	Mr Lufuno Mashau (Acting)	011 628 4128

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: CITY OF TSHWANE (TSH)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	30 226 013	30 709 685	8 013 964	26.5%	6 961 190	23.0%	8 260 144	26.9%	23 235 298	75.7%	6 606 875	74.3%	25.0%
Property rates	6 514 409	6 604 409	1 545 020	23.7%	1 728 821	26.5%	1 648 564	25.0%	4 922 405	74.5%	1 518 486	75.1%	8.6%
Property rates - penalties and collection charges	-	-	-		-		-		-		-		-
Service charges - electricity revenue	11 159 243	11 164 632	3 063 236	27.5%	2 497 246	22.4%	2 482 648	22.2%	8 043 130	72.0%	1 839 885	73.4%	34.9%
Service charges - water revenue	3 799 292	3 679 292	953 299	25.1%	899 637	23.7%	1 028 804	28.0%	2 881 740	78.3%	855 346	68.4%	20.3%
Service charges - sanitation revenue	1 180 473	1 160 473	229 639	19.5%	255 530	21.6%	246 632	21.3%	731 801	63.1%	212 529	75.4%	16.0%
Service charges - refuse revenue	1 410 373	1 410 373	334 372	23.7%	336 237	23.8%	396 157	28.1%	1 066 765	75.6%	333 584	75.4%	18.8%
Service charges - other	17 384	17 384	6 176	35.5%	7 192	41.4%	7 359	42.3%	20 727	119.2%	609	-	1 108.5%
Rental of facilities and equipment	151 864	144 835	26 023	17.1%	31 025	20.4%	32 022	22.1%	89 071	61.5%	36 860	68.4%	(13.1%)
Interest earned - external investments	79 493	129 469	37 020	46.6%	41 464	52.2%	63 750	49.2%	142 234	109.9%	34 374	165.2%	85.5%
Interest earned - outstanding debtors	466 691	546 655	145 871	31.3%	165 468	35.5%	155 391	28.4%	466 730	85.4%	157 624	97.7%	(1.4%)
Dividends received	-	-	-		-		-		-		-		-
Fines	332 854	294 052	35 656	10.7%	53 718	16.1%	65 272	22.2%	154 646	52.6%	122 197	91.6%	(46.6%)
Licences and permits	54 796	56 045	25 982	47.4%	40 385	73.7%	38 578	68.8%	104 945	187.3%	11 552	66.1%	234.0%
Agency services	6 650	2 564	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	4 159 532	4 507 256	1 442 641	34.7%	718 463	17.3%	1 914 726	42.5%	4 075 830	90.4%	1 277 547	95.8%	49.9%
Other own revenue	887 079	986 365	169 029	19.1%	186 005	21.0%	180 240	18.3%	535 273	54.3%	206 283	60.1%	(12.6%)
Gains on disposal of PPE	5 880	5 880	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	29 994 829	30 674 404	6 341 960	21.1%	8 371 425	27.9%	6 220 709	20.3%	20 934 094	68.2%	6 164 900	66.8%	.9%
Employee related costs	8 778 736	8 667 974	2 112 566	24.1%	2 029 511	23.1%	2 049 929	23.6%	6 192 006	71.4%	1 955 002	72.7%	4.9%
Remuneration of councillors	125 281	125 281	30 102	24.0%	30 502	24.3%	34 913	27.9%	95 517	76.2%	28 657	68.9%	21.8%
Debt impairment	1 175 973	1 135 973	297 558	25.3%	195 731	16.6%	293 597	25.8%	786 886	69.3%	326 009	77.3%	(9.9%)
Depreciation and asset impairment	1 961 302	1 865 215	350 885	17.9%	381 255	19.4%	342 611	18.4%	1 074 751	57.6%	421 156	72.2%	(18.6%)
Finance charges	1 417 357	1 455 723	122 383	8.6%	884 304	62.4%	220 758	15.2%	1 227 445	84.3%	181 433	57.2%	21.7%
Bulk purchases	9 844 616	7 585 684	1 898 621	19.3%	2 417 741	24.6%	1 502 699	19.8%	5 819 062	76.7%	1 852 965	67.0%	(18.9%)
Other Materials	879 771	3 107 730	436 284	49.6%	863 044	98.1%	452 970	14.6%	1 752 298	56.4%	57 670	56.4%	685.5%
Contracted services	2 874 971	3 429 290	448 189	15.6%	850 623	29.6%	618 276	18.0%	1 917 088	55.9%	648 220	72.3%	(4.6%)
Transfers and grants	49 980	50 062	18 156	36.3%	30 433	60.9%	34 234	68.4%	82 824	165.4%	55 214	(56.2%)	(38.0%)
Other expenditure	2 886 842	3 251 472	627 215	21.7%	688 280	23.8%	670 722	20.6%	1 986 216	61.1%	637 720	56.3%	5.2%
Loss on disposal of PPE	1	1	-	-	-	-	-	-	-	-	856	386 255.4%	(100.0%)
Surplus/(Deficit)	231 184	35 281	1 672 004		(1 410 235)		2 039 434		2 301 204		441 974		
Transfers recognised - capital	2 449 910	2 438 525	113 348	4.6%	681 590	27.8%	438 809	18.0%	1 233 748	50.6%	415 783	55.8%	5.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	32 816	-	7 170	21.8%	(6 685)	(20.4%)	(9 501)	-	(9 016)	-	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	2 713 910	2 473 806	1 792 523		(735 330)		2 468 743		3 525 936		857 758		
Taxation	500	500	-	-	214	42.8%	500	100.0%	714	142.8%	-	30.0%	(100.0%)
Surplus/(Deficit) after taxation	2 713 410	2 473 306	1 792 523		(735 544)		2 468 243		3 525 222		857 758		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 713 410	2 473 306	1 792 523		(735 544)		2 468 243		3 525 222		857 758		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 713 410	2 473 306	1 792 523		(735 544)		2 468 243		3 525 222		857 758		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	3 860 284	3 723 200	138 600	3.6%	714 465	18.5%	561 050	15.1%	1 414 114	38.0%	548 010	37.9%	2.4%
National Government	2 329 777	2 299 370	114 724	4.9%	605 381	26.0%	365 243	15.9%	1 085 349	47.2%	379 514	55.3%	(3.8%)
Provincial Government	43 507	71 013	11 490	26.4%	16 581	38.1%	19 475	27.4%	47 546	67.0%	22 243	88.1%	(12.4%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	6 000	7 193	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	2 379 284	2 377 576	126 214	5.3%	621 962	26.1%	384 718	16.2%	1 132 895	47.6%	401 757	55.9%	(4.2%)
Borrowing	1 000 000	1 000 000	2 317	.2%	81 211	8.1%	149 412	14.9%	232 940	23.3%	127 981	31.2%	16.7%
Internally generated funds	381 000	254 724	431	.1%	1 800	.5%	9 696	3.8%	11 927	4.7%	3 806	.9%	154.8%
Public contributions and donations	100 000	90 900	9 637	9.6%	9 492	9.5%	17 224	18.9%	36 353	40.0%	14 467	40.5%	19.1%
Capital Expenditure Standard Classification	3 860 284	3 723 200	138 600	3.6%	714 465	18.5%	561 050	15.1%	1 414 114	38.0%	548 010	37.9%	2.4%
Governance and Administration	669 622	327 846	519	.1%	3 588	.5%	44 909	13.7%	49 017	15.0%	33 206	26.8%	35.2%
Executive & Council	419 922	121 146	519	.1%	41	-	4 252	3.5%	4 812	4.0%	19 505	50.4%	(78.2%)
Budget & Treasury Office	236 700	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	13 000	206 700	-	-	3 547	27.3%	40 657	19.7%	44 204	21.4%	13 702	21.2%	196.7%
Community and Public Safety	1 002 672	1 004 572	21 356	2.1%	216 169	21.6%	171 285	17.1%	408 810	40.7%	169 019	70.7%	1.3%
Community & Social Services	8 300	47 413	-	-	6 117	73.7%	8 582	18.1%	14 699	31.0%	1 093	42.8%	685.4%
Sport And Recreation	58 500	30 087	(8 450)	(14.4%)	5 377	9.2%	-	-	(3 073)	(10.2%)	4 079	39.9%	(100.0%)
Public Safety	7 250	73 250	954	13.2%	1 444	19.9%	3 451	4.7%	5 848	8.0%	23 188	62.0%	(85.1%)
Housing	879 422	793 202	16 035	1.8%	187 524	21.3%	138 074	17.4%	341 634	43.1%	119 115	77.3%	15.9%
Health	49 200	60 620	12 817	26.1%	15 707	31.9%	21 177	34.9%	49 702	82.0%	21 544	67.7%	(1.7%)
Economic and Environmental Services	1 096 374	1 215 592	80 814	7.4%	279 148	25.5%	123 000	10.1%	482 962	39.7%	195 684	46.5%	(37.1%)
Planning and Development	56 900	98 015	-	-	24	-	8 069	8.2%	8 093	8.3%	6 586	37.9%	22.5%
Road Transport	1 036 474	1 101 278	80 587	7.8%	277 551	26.8%	114 870	10.4%	473 007	43.0%	189 099	47.0%	(39.3%)
Environmental Protection	3 000	16 300	227	7.6%	1 573	52.4%	62	.4%	1 862	11.4%	-	-	(100.0%)
Trading Services	1 051 116	1 154 185	32 791	3.1%	205 438	19.5%	220 664	19.1%	458 894	39.8%	146 153	22.9%	51.0%
Electricity	488 312	498 312	25 983	5.3%	119 795	24.5%	72 782	14.6%	218 560	43.9%	92 786	15.8%	(21.6%)
Water	402 804	327 031	3 525	.9%	59 338	14.7%	36 564	11.2%	99 427	30.4%	9 945	27.9%	267.7%
Waste Water Management	146 000	313 842	3 284	2.2%	24 116	16.5%	109 072	34.8%	136 472	43.5%	40 691	42.8%	168.0%
Waste Management	14 000	15 000	-	-	2 189	15.6%	2 246	15.0%	4 435	29.6%	2 732	40.4%	(17.8%)
Other	40 500	21 004	3 119	7.7%	10 122	25.0%	1 191	5.7%	14 432	68.7%	3 947	28.7%	(69.8%)

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	31 153 147	31 507 225	8 078 321	25.9%	9 752 653	31.3%	8 458 778	26.8%	26 289 752	83.4%	7 657 224	78.5%	10.5%
Property rates, penalties and collection charges	6 188 689	6 142 100	1 545 020	25.0%	1 728 821	27.9%	1 648 564	26.8%	4 922 405	80.1%	1 518 486	77.9%	8.6%
Service charges	16 688 427	16 709 359	4 097 700	24.6%	5 968 258	35.8%	3 149 194	18.8%	13 215 152	79.1%	3 241 952	75.5%	(2.9%)
Other revenue	1 433 244	1 148 020	277 484	19.4%	311 133	21.7%	316 112	27.5%	904 729	78.8%	376 891	41.3%	(16.1%)
Government - operating	4 159 532	4 507 256	1 475 648	35.5%	826 238	19.9%	1 989 871	44.1%	4 291 757	95.2%	1 058 551	94.6%	88.0%
Government - capital	2 449 910	2 438 525	506 459	20.7%	711 271	29.0%	1 135 895	46.6%	2 353 625	96.5%	1 269 345	96.2%	(10.5%)
Interest	233 345	561 964	176 010	75.4%	206 932	88.7%	219 142	39.0%	602 084	107.1%	191 998	197.2%	14.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(26 383 524)	(27 363 646)	(8 134 725)	30.8%	(9 809 750)	37.2%	(5 771 655)	21.1%	(23 716 130)	86.7%	(5 190 461)	85.4%	11.2%
Suppliers and employees	(24 916 187)	(25 857 861)	(8 025 538)	32.2%	(8 895 013)	35.7%	(5 516 662)	21.3%	(22 437 213)	86.8%	(4 953 815)	86.1%	11.4%
Finance charges	(1 417 357)	(1 455 723)	(91 044)	6.4%	(884 304)	62.4%	(220 758)	15.2%	(1 196 106)	82.2%	(181 433)	57.2%	21.7%
Transfers and grants	(49 980)	(50 062)	(18 143)	36.3%	(30 433)	60.9%	(34 234)	68.4%	(82 810)	165.4%	(55 214)	146.3%	(38.0%)
Net Cash from/(used) Operating Activities	4 769 623	4 143 578	(56 404)	(1.2%)	(57 097)	(1.2%)	2 687 123	64.9%	2 573 622	62.1%	2 466 763	44.0%	8.9%
Cash Flow from Investing Activities													
Receipts	(596 078)	(738 099)	(39 589)	6.6%	785 642	(131.8%)	16 035	(2.2%)	762 088	(103.3%)	(352 918)	(44.3%)	(104.5%)
Proceeds on disposal of PPE	5 880	5 880	15 506	263.7%	80 799	1 374.1%	27 843	473.5%	124 148	2 111.3%	38 407	(13.4%)	(27.5%)
Decrease in non-current debtors	(102 705)	-	(16 524)	16.1%	602 671	(586.8%)	-	-	586 148	-	(345 349)	(351.0%)	(100.0%)
Decrease in other non-current receivables	993	(1 635)	(43 904)	(4 422.4%)	105 134	10 590.0%	(11 808)	722.3%	49 422	(3 023.0%)	(45 555)	3 109.5%	(74.1%)
Decrease (increase) in non-current investments	(500 246)	(742 345)	5 333	(1.1%)	(2 962)	.6%	-	-	2 371	(.3%)	(422)	(3.2%)	(100.0%)
Payments	(3 863 903)	(3 648 736)	(138 600)	3.6%	(714 465)	18.5%	(561 050)	15.4%	(1 414 114)	38.8%	(548 010)	49.8%	2.4%
Capital assets	(3 863 903)	(3 648 736)	(138 600)	3.6%	(714 465)	18.5%	(561 050)	15.4%	(1 414 114)	38.8%	(548 010)	49.8%	2.4%
Net Cash from/(used) Investing Activities	(4 459 981)	(4 386 835)	(178 188)	4.0%	71 177	(1.6%)	(545 015)	12.4%	(652 026)	14.9%	(900 929)	24.3%	(39.5%)
Cash Flow from Financing Activities													
Receipts	1 007 760	1 008 227	226 172	22.4%	34 769	3.5%	18 136	1.8%	279 077	27.7%	(558 380)	26.0%	(103.2%)
Short term loans	-	-	205 000	-	-	-	-	-	205 000	-	(560 000)	-	(100.0%)
Borrowing long term/refinancing	1 000 000	1 000 000	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	7 760	8 227	21 172	272.8%	34 769	448.1%	18 136	220.5%	74 077	900.4%	1 620	4.4%	1 019.8%
Payments	(601 794)	(601 479)	(72 721)	12.1%	(37 569)	6.2%	(156 483)	26.0%	(266 773)	44.4%	(305 726)	83.3%	(48.8%)
Repayment of borrowing	(601 794)	(601 479)	(72 721)	12.1%	(37 569)	6.2%	(156 483)	26.0%	(266 773)	44.4%	(305 726)	83.3%	(48.8%)
Net Cash from/(used) Financing Activities	405 966	406 748	153 451	37.8%	(2 800)	(.7%)	(138 346)	(34.0%)	12 304	3.0%	(864 106)	(21.5%)	(84.0%)
Net Increase/(Decrease) in cash held	715 608	163 492	(81 142)	(11.3%)	11 280	1.6%	2 003 763	1 225.6%	1 933 900	1 182.9%	701 728	80.7%	185.5%
Cash/cash equivalents at the year begin:	1 907 681	2 169 316	2 110 884	110.7%	2 029 743	106.4%	2 041 022	94.1%	2 110 884	97.3%	1 456 850	100.7%	40.1%
Cash/cash equivalents at the year end:	2 623 289	2 332 807	2 029 743	77.4%	2 041 022	77.8%	4 044 785	173.4%	4 044 785	173.4%	2 158 578	90.6%	87.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	422 125	18.0%	69 061	2.9%	50 944	2.2%	1 806 300	76.9%	2 348 430	21.0%	767 274	32.7%	-
Trade and Other Receivables from Exchange Transactions - Electricity	309 263	26.6%	22 351	1.9%	21 363	1.8%	809 483	69.6%	1 162 461	10.4%	31 971	2.8%	-
Receivables from Non-exchange Transactions - Property Rates	564 849	23.5%	58 777	2.4%	75 594	3.1%	1 707 537	70.9%	2 406 757	21.5%	34 787	1.4%	-
Receivables from Exchange Transactions - Waste Water Management	93 622	23.5%	16 327	4.1%	10 243	2.6%	278 480	69.9%	398 671	3.6%	31 254	7.8%	-
Receivables from Exchange Transactions - Waste Management	151 005	19.4%	23 346	3.0%	12 392	1.6%	590 313	76.0%	777 056	6.9%	6 315	.8%	-
Receivables from Exchange Transactions - Property Rental Debtors	10 440	3.5%	1 619	.5%	1 470	.5%	286 647	95.5%	300 177	2.7%	-	-	-
Interest on Arrear Debtor Accounts	150 365	6.8%	59 475	2.7%	43 623	2.0%	1 961 609	88.6%	2 215 073	19.8%	54 972	2.5%	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	206 592	13.1%	5 680	.4%	9 694	.6%	1 358 463	86.0%	1 580 429	14.1%	45 138	2.9%	-
Total By Income Source	1 908 261	17.1%	256 637	2.3%	225 323	2.0%	8 798 832	78.6%	11 189 053	100.0%	971 711	8.7%	-
Debtors Age Analysis By Customer Group													
Organs of State	57 914	69.0%	6 330	7.5%	3 180	3.8%	16 497	19.7%	83 921	.8%	-	-	-
Commercial	681 174	24.5%	79 857	2.9%	60 711	2.2%	1 952 947	70.4%	2 774 689	24.8%	73 033	2.6%	-
Households	1 073 724	14.5%	181 224	2.4%	130 108	1.8%	6 028 201	81.3%	7 413 258	66.3%	303 286	4.1%	-
Other	95 449	10.4%	(10 775)	(1.2%)	31 324	3.4%	801 187	87.4%	917 185	8.2%	595 392	64.9%	-
Total By Customer Group	1 908 261	17.1%	256 637	2.3%	225 323	2.0%	8 798 832	78.6%	11 189 053	100.0%	971 711	8.7%	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	563 526	100.0%	-	-	-	-	-	-	563 526	13.4%
Bulk Water	191 642	100.0%	-	-	-	-	-	-	191 642	4.5%
PAYE deductions	111 182	100.0%	-	-	-	-	-	-	111 182	2.6%
VAT (output less input)	(56 521)	100.0%	-	-	-	-	-	-	(56 521)	(1.3%)
Pensions / Retirement	112 164	100.0%	-	-	-	-	-	-	112 164	2.7%
Loan repayments	201 270	100.0%	-	-	-	-	-	-	201 270	4.8%
Trade Creditors	883 083	100.0%	-	-	-	-	-	-	883 083	21.0%
Auditor-General	2 697	100.0%	-	-	-	-	-	-	2 697	.1%
Other	2 205 292	100.0%	-	-	-	-	-	-	2 205 292	52.3%
Total	4 214 336	100.0%	-	-	-	-	-	-	4 214 336	100.0%

Contact Details

Municipal Manager	Dr Moeketsi Mosola	012 358 4901
Financial Manager	Mr Umar Banda	012 358 8100/1

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: EMFULENI (GT421)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	6 028 010	5 521 875	1 513 447	25.1%	1 596 622	26.5%	855 842	15.5%	3 965 912	71.8%	1 174 174	66.2%	(27.1%)
Property rates	778 595	786 045	207 724	26.7%	199 167	25.6%	66 242	8.4%	473 134	60.2%	166 407	62.8%	(60.2%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2 468 013	1 612 707	638 824	25.9%	475 850	19.3%	199 197	12.4%	1 313 871	81.5%	388 704	57.7%	(48.8%)
Service charges - water revenue	1 255 751	1 632 096	263 412	21.0%	554 718	44.2%	385 943	23.6%	1 204 074	73.8%	275 060	75.1%	40.3%
Service charges - sanitation revenue	382 309	366 959	60 112	15.7%	70 221	18.4%	24 796	6.8%	155 128	42.3%	90 958	70.3%	(72.7%)
Service charges - refuse revenue	196 337	159 727	37 631	19.2%	35 840	18.3%	13 817	8.7%	87 288	54.6%	55 963	80.8%	(75.3%)
Service charges - other	20 834	-	-	-	-	-	-	-	-	-	2 950	12.8%	(100.0%)
Rental of facilities and equipment	21 444	21 475	5 220	24.3%	2 965	13.8%	961	4.5%	9 147	42.6%	764	51.8%	25.8%
Interest earned - external investments	7 675	7 675	1 247	16.3%	88	1.2%	31	.4%	1 366	17.8%	2 146	77.3%	(98.6%)
Interest earned - outstanding debtors	45 611	44 881	15 041	33.0%	16 206	35.5%	5 774	12.9%	37 021	82.5%	13 543	79.5%	(57.4%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	84 573	84 681	4 775	5.6%	7 126	8.4%	3 580	4.2%	15 482	18.3%	2 485	4.6%	44.1%
Licences and permits	120	225	5	4.4%	43	36.1%	5	2.2%	54	23.8%	21	66.2%	(76.9%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	733 960	742 789	268 020	36.5%	223 274	30.4%	171 476	23.1%	662 769	89.2%	159 443	94.2%	7.5%
Other own revenue	30 289	62 614	11 436	37.8%	11 123	36.7%	(15 980)	(25.5%)	6 579	10.5%	15 730	93.7%	(201.6%)
Gains on disposal of PPE	2 500	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	5 864 496	5 402 584	462 025	7.9%	1 276 201	21.8%	1 196 501	22.1%	2 934 727	54.3%	1 087 004	54.4%	10.1%
Employee related costs	1 145 143	1 151 713	12	-	375 309	32.8%	258 652	22.5%	633 973	55.0%	287 816	80.5%	(10.1%)
Remuneration of councillors	49 659	55 120	1 743	3.5%	12 132	24.4%	11 686	21.2%	25 561	46.4%	13 105	75.7%	(10.8%)
Debt impairment	1 403 418	466 237	-	-	(1 051)	(.1%)	11 557	2.5%	10 506	2.3%	-	-	(100.0%)
Depreciation and asset impairment	502 093	473 278	-	-	-	-	-	-	-	-	-	-	-
Finance charges	29 746	34 746	7 313	24.6%	20 441	68.7%	11 086	31.9%	38 839	111.8%	4 216	142.6%	163.0%
Bulk purchases	2 519 182	2 518 982	379 647	15.1%	782 919	31.1%	784 805	31.2%	1 947 371	77.3%	495 622	66.6%	58.3%
Other Materials	39 717	36 264	835	2.1%	3 776	9.5%	4 164	11.5%	8 775	24.2%	8 575	118.7%	(51.4%)
Contracted services	120 247	358 687	39 541	32.9%	37 741	31.4%	55 452	15.5%	132 734	37.0%	43 963	51.6%	26.1%
Transfers and grants	-	2 475	51	-	(121)	-	908	36.7%	838	33.8%	-	-	(100.0%)
Other expenditure	55 292	305 083	32 885	59.5%	45 055	81.5%	58 191	19.1%	136 131	44.6%	233 708	81.2%	(75.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	163 514	119 291	1 051 422		320 422		(340 659)		1 031 185		87 170		
Transfers recognised - capital	260 075	224 146	24 899	9.6%	52 217	20.1%	13 813	6.2%	90 929	40.6%	54 971	62.7%	(74.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	423 589	343 437	1 076 321		372 639		(326 846)		1 122 114		142 140		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	423 589	343 437	1 076 321		372 639		(326 846)		1 122 114		142 140		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	423 589	343 437	1 076 321		372 639		(326 846)		1 122 114		142 140		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	423 589	343 437	1 076 321		372 639		(326 846)		1 122 114		142 140		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	423 589	371 420	32 762	7.7%	59 919	14.1%	56 244	15.1%	148 925	40.1%	38 341	28.0%	46.7%
National Government	240 985	225 987	29 716	12.3%	43 175	17.9%	50 547	22.4%	123 439	54.6%	29 765	43.2%	69.8%
Provincial Government	18 360	22 271	987	5.4%	9 975	54.3%	4 199	18.9%	15 161	68.1%	4 494	30.0%	(6.6%)
District Municipality	-	-	-	-	-	-	-	-	-	-	659	24.4%	(100.0%)
Other transfers and grants	730	730	513	70.3%	-	-	-	-	513	70.3%	-	-	-
Transfers recognised - capital	260 075	248 988	31 216	12.0%	53 150	20.4%	54 747	22.0%	139 113	55.9%	34 917	40.2%	56.8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	163 514	122 432	1 546	.9%	6 769	4.1%	1 498	1.2%	9 812	8.0%	3 424	7.1%	(56.3%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	423 589	371 420	32 762	7.7%	59 919	14.1%	56 244	15.1%	148 925	40.1%	38 341	28.0%	46.7%
Governance and Administration	30 014	24 961	1 046	3.5%	1 057	3.5%	1 132	4.5%	3 235	13.0%	3 424	28.4%	(66.9%)
Executive & Council	-	1 500	760	-	700	-	15	1.0%	1 475	98.3%	773	337.9%	(98.0%)
Budget & Treasury Office	30 014	23 461	287	1.0%	356	1.2%	1 117	4.8%	1 760	7.5%	2 007	19.1%	(44.4%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	644	31.9%	(100.0%)
Community and Public Safety	56 302	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	14 974	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	25 228	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	16 100	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	124 744	346 458	31 716	25.4%	58 862	47.2%	55 112	15.9%	145 690	42.1%	34 917	92.2%	57.8%
Planning and Development	36 000	346 458	31 716	88.1%	58 862	163.5%	55 112	15.9%	145 690	42.1%	34 917	628.9%	57.8%
Road Transport	88 744	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	212 528	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	141 500	-	-	-	-	-	-	-	-	-	-	-	-
Water	64 098	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	4 000	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	2 930	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	5 388 473	5 388 473	1 465 918	27.2%	1 239 287	23.0%	1 085 029	20.1%	3 790 235	70.3%	974 460	75.8%	11.3%
Property rates, penalties and collection charges	640 628	640 628	136 187	21.3%	149 485	23.3%	158 884	24.8%	444 556	69.4%	123 875	74.0%	28.3%
Service charges	3 564 098	3 564 098	464 505	13.0%	570 898	16.0%	494 462	13.9%	1 529 865	42.9%	449 486	72.1%	10.0%
Other revenue	136 426	136 426	477 320	349.9%	232 475	170.4%	204 243	149.7%	914 038	670.0%	213 963	71.5%	(4.5%)
Government - operating	733 960	733 960	263 850	35.9%	209 188	28.5%	158 310	21.6%	631 348	86.0%	152 145	88.8%	4.1%
Government - capital	260 075	260 075	107 769	41.4%	61 278	23.6%	49 403	19.0%	218 450	84.0%	19 302	95.3%	155.9%
Interest	53 286	53 286	16 288	30.6%	15 962	30.0%	19 727	37.0%	51 978	97.5%	15 689	76.9%	25.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(4 298 648)	(4 298 648)	(1 331 019)	31.0%	(1 311 261)	30.5%	(1 055 760)	24.6%	(3 698 040)	86.0%	(1 041 209)	70.7%	1.4%
Suppliers and employees	(4 285 976)	(4 285 976)	(1 323 706)	30.9%	(1 282 411)	29.9%	(1 038 244)	24.2%	(3 644 361)	85.0%	(1 036 993)	70.7%	.1%
Finance charges	(12 672)	(12 672)	(7 313)	57.7%	(28 850)	227.7%	(17 517)	138.2%	(53 679)	423.6%	(4 216)	90.0%	315.5%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	1 089 825	1 089 825	134 899	12.4%	(71 973)	(6.6%)	29 269	2.7%	92 195	8.5%	(66 749)	3.2%	(143.8%)
Cash Flow from Investing Activities													
Receipts	2 500	2 500	1 381	55.2%	71 020	2 840.8%	67 821	2 712.8%	140 222	5 608.9%	49 398	341.9%	37.3%
Proceeds on disposal of PPE	2 500	2 500	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	1 381	-	71 020	-	67 821	-	140 222	-	49 398	341.9%	37.3%
Payments	(423 589)	(423 589)	-	-	(38 794)	9.2%	(61 485)	14.5%	(100 279)	23.7%	(29 833)	48.2%	106.1%
Capital assets	(423 589)	(423 589)	-	-	(38 794)	9.2%	(61 485)	14.5%	(100 279)	23.7%	(29 833)	48.2%	106.1%
Net Cash from/(used) Investing Activities	(421 089)	(421 089)	1 381	(.3%)	32 226	(7.7%)	6 336	(1.5%)	39 943	(9.5%)	19 565	29.8%	(67.6%)
Cash Flow from Financing Activities													
Receipts	500 000	500 000	-	-	-	-	-	-	-	-	-	-	-
Short term loans	500 000	500 000	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(500 000)	(500 000)	-	-	(2 225)	.4%	-	-	(2 225)	.4%	(3 236)	2.1%	(100.0%)
Repayment of borrowing	(500 000)	(500 000)	-	-	(2 225)	.4%	-	-	(2 225)	.4%	(3 236)	2.1%	(100.0%)
Net Cash from/(used) Financing Activities	-	-	-	-	(2 225)	-	-	-	(2 225)	-	(3 236)	2.1%	(100.0%)
Net Increase/(Decrease) in cash held	668 736	668 736	136 280	20.4%	(41 972)	(6.3%)	35 605	5.3%	129 914	19.4%	(50 421)	13.6%	(170.6%)
Cash/cash equivalents at the year begin:	(121 138)	(121 138)	(76 049)	62.8%	60 231	(49.7%)	18 259	(15.1%)	(76 049)	62.8%	(60 744)	.5%	(130.1%)
Cash/cash equivalents at the year end:	547 598	547 598	60 231	11.0%	18 259	3.3%	53 864	9.8%	53 864	9.8%	(111 164)	14.9%	(148.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	87 497	2.8%	66 110	2.1%	68 525	2.2%	2 880 668	92.8%	3 102 801	50.4%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	97 355	17.7%	38 499	7.0%	23 325	4.3%	389 312	71.0%	548 491	8.9%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	52 167	7.4%	23 717	3.4%	18 861	2.7%	608 519	86.5%	703 263	11.4%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	20 956	2.4%	14 301	1.6%	14 054	1.6%	819 553	94.3%	868 863	14.1%	-	-	-
Receivables from Exchange Transactions - Waste Management	11 851	2.2%	8 304	1.6%	7 621	1.4%	504 344	94.8%	532 120	8.6%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	23 094	5.7%	2 191	.5%	11 425	2.8%	365 160	90.9%	401 869	6.5%	-	-	-
Total By Income Source	292 920	4.8%	153 122	2.5%	143 810	2.3%	5 567 555	90.4%	6 157 407	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	32 838	8.1%	14 021	3.5%	20 574	5.1%	337 085	83.3%	404 518	6.6%	-	-	-
Commercial	115 930	20.5%	36 092	6.4%	24 662	4.4%	389 757	68.8%	566 441	9.2%	-	-	-
Households	138 224	2.7%	100 559	2.0%	96 660	1.9%	4 764 948	93.4%	5 100 391	82.8%	-	-	-
Other	5 929	6.9%	2 450	2.8%	1 915	2.2%	75 765	88.0%	86 058	1.4%	-	-	-
Total By Customer Group	292 920	4.8%	153 122	2.5%	143 810	2.3%	5 567 555	90.4%	6 157 407	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	233 692	27.1%	124 241	14.4%	503 287	58.4%	-	-	861 219	55.6%
Bulk Water	148 500	29.2%	81 156	16.0%	278 677	54.8%	-	-	508 333	32.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	13 555	7.5%	4 297	2.4%	162 473	90.1%	-	-	180 326	11.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	395 747	25.5%	209 695	13.5%	944 437	60.9%	-	-	1 549 878	100.0%

Contact Details

Municipal Manager	Mr Yunus Chamda (acting)	016 950 5102
Financial Manager	Mr Brendon Scholtz (acting)	016 950 5429

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: MIDVAAL (GT422)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	959 320	981 285	199 011	20.7%	248 454	25.9%	57 225	5.8%	504 690	51.4%	195 801	71.5%	(70.8%)
Property rates	183 107	188 107	26 411	14.4%	67 636	36.9%	48 777	25.9%	142 823	75.9%	41 599	75.6%	17.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	320 861	330 247	89 603	27.9%	78 794	24.6%	(99 185)	(30.0%)	69 211	21.0%	68 589	74.5%	(244.6%)
Service charges - water revenue	178 514	185 520	14 555	8.2%	22 529	12.6%	47 866	25.8%	84 951	45.8%	37 899	71.2%	26.3%
Service charges - sanitation revenue	37 412	37 412	9 520	25.4%	9 292	24.8%	9 454	25.3%	28 267	75.6%	8 683	77.8%	8.9%
Service charges - refuse revenue	35 918	38 958	9 034	25.2%	9 451	26.3%	8 705	22.3%	27 189	69.8%	8 248	77.3%	5.5%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 404	1 404	319	22.7%	417	29.7%	157	11.2%	893	63.6%	340	40.1%	(53.8%)
Interest earned - external investments	5 565	6 565	(1 104)	(19.8%)	870	15.6%	1 188	18.1%	955	14.5%	1 652	120.5%	(28.1%)
Interest earned - outstanding debtors	7 245	7 245	1 734	23.9%	1 046	14.4%	2 196	30.3%	4 975	68.7%	1 995	48.0%	10.1%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	50 181	50 331	1 874	3.7%	1 745	3.5%	1 786	3.5%	5 405	10.7%	1 177	11.3%	51.8%
Licences and permits	-	38	-	-	0	-	1	1.7%	1	2.5%	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	105 451	105 551	43 998	41.7%	30 119	28.6%	32 089	30.4%	106 207	100.6%	20 832	91.6%	54.0%
Other own revenue	33 562	29 806	3 067	9.1%	26 556	79.1%	3 466	11.6%	33 090	111.0%	4 788	55.3%	(27.6%)
Gains on disposal of PPE	100	100	-	-	-	-	725	724.7%	725	724.7%	-	-	(100.0%)
Operating Expenditure	1 025 163	1 053 454	157 032	15.3%	260 647	25.4%	204 765	19.4%	622 444	59.1%	214 468	66.0%	(4.5%)
Employee related costs	259 546	254 327	51 963	20.0%	55 725	21.5%	57 415	22.6%	165 102	64.9%	53 323	69.9%	7.7%
Remuneration of councillors	11 498	11 613	2 525	22.0%	2 739	23.8%	3 486	30.0%	8 750	75.3%	3 008	73.7%	15.9%
Debt impairment	81 827	81 827	539	.7%	20 855	25.5%	761	.9%	22 155	27.1%	21 456	80.1%	(96.5%)
Depreciation and asset impairment	117 244	117 244	29 311	25.0%	19 541	16.7%	39 081	33.3%	87 933	75.0%	29 039	52.9%	34.6%
Finance charges	22 869	21 369	748	3.3%	7 244	31.7%	649	3.0%	8 641	40.4%	432	48.8%	50.3%
Bulk purchases	257 625	333 925	68 053	26.4%	111 499	43.3%	68 072	20.4%	247 624	74.2%	63 825	67.4%	6.7%
Other Materials	57 872	13 822	3 121	5.4%	4 588	7.9%	4 532	32.8%	12 242	88.6%	6 647	24.9%	(31.8%)
Contracted services	76 262	142 471	9 348	12.3%	26 008	34.1%	19 730	13.8%	55 086	38.7%	10 490	55.9%	88.1%
Transfers and grants	386	21 737	16	4.0%	158	40.9%	1 170	5.4%	1 343	6.2%	7 540	2 087.7%	(84.5%)
Other expenditure	139 933	55 020	(8 592)	(6.1%)	12 290	8.8%	9 868	17.9%	13 567	24.7%	18 710	94.4%	(47.3%)
Loss on disposal of PPE	100	100	-	-	-	-	-	-	-	-	-	32.5%	-
Surplus/(Deficit)	(65 842)	(72 169)	41 979		(12 193)		(147 540)		(117 753)		(18 667)		
Transfers recognised - capital	56 727	71 675	28 410	50.1%	16 767	29.6%	23 345	32.6%	68 522	95.6%	19 223	71.9%	21.4%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	(1 773)	-	(1 773)	-	(5 186)	-	(65.8%)
Surplus/(Deficit) after capital transfers and contributions	(9 115)	(494)	70 389		4 574		(125 968)		(51 004)		(4 630)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(9 115)	(494)	70 389		4 574		(125 968)		(51 004)		(4 630)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(9 115)	(494)	70 389		4 574		(125 968)		(51 004)		(4 630)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(9 115)	(494)	70 389		4 574		(125 968)		(51 004)		(4 630)		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	143 993	160 834	19 175	13.3%	32 080	22.3%	29 144	18.1%	80 399	50.0%	13 072	41.9%	122.9%
National Government	53 989	59 539	4 091	7.6%	24 296	45.0%	5 386	9.0%	33 773	56.7%	1 823	36.9%	195.5%
Provincial Government	800	3 038	118	14.7%	11	1.3%	700	23.0%	829	27.3%	372	18.0%	88.0%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	255	-	-	-	-	-	255	-	-	-	-
Transfers recognised - capital	54 789	62 577	4 464	8.1%	24 307	44.4%	6 086	9.7%	34 857	55.7%	2 195	35.4%	177.2%
Borrowing	62 310	61 960	12 653	20.3%	1 941	3.1%	12 355	19.9%	26 949	43.5%	753	45.6%	1 540.2%
Internally generated funds	20 284	21 550	2 058	10.1%	5 596	27.6%	1 028	4.8%	8 682	40.3%	6 079	54.4%	(83.1%)
Public contributions and donations	6 610	14 748	-	-	237	3.6%	9 675	65.6%	9 912	67.2%	4 045	40.8%	139.2%
Capital Expenditure Standard Classification	143 993	160 834	19 175	13.3%	32 080	22.3%	29 144	18.1%	80 399	50.0%	13 072	41.9%	122.9%
Governance and Administration	2 737	16 313	62	2.3%	194	7.1%	765	4.7%	1 020	6.3%	559	60.4%	36.8%
Executive & Council	663	632	-	-	-	-	20	3.1%	20	3.1%	25	95.2%	(23.2%)
Budget & Treasury Office	25	25	8	32.2%	15	61.7%	-	-	23	93.9%	12	59.1%	(100.0%)
Corporate Services	2 049	15 655	54	2.6%	178	8.7%	745	4.8%	977	6.2%	522	54.8%	42.8%
Community and Public Safety	16 730	15 970	1 674	10.0%	4 646	27.8%	10 644	66.7%	16 964	106.2%	5 002	27.9%	112.8%
Community & Social Services	1 150	3 038	118	10.3%	11	.9%	700	23.0%	829	27.3%	599	7.0%	16.8%
Sport And Recreation	5 530	7 085	728	13.2%	1 114	20.1%	158	2.2%	2 000	28.2%	26	14.5%	517.1%
Public Safety	7 040	5 847	828	11.8%	3 505	49.8%	155	2.7%	4 488	76.8%	337	13.0%	(54.0%)
Housing	3 010	-	-	-	17	.6%	9 631	-	9 648	-	4 045	342.9%	138.1%
Health	-	-	-	-	-	-	-	-	-	-	(4)	-	(100.0%)
Economic and Environmental Services	14 709	38 679	-	-	9 012	61.3%	10 254	26.5%	19 267	49.8%	-	94.3%	(100.0%)
Planning and Development	60	260	-	-	-	-	37	14.4%	37	14.4%	-	37.7%	(100.0%)
Road Transport	14 649	38 419	-	-	9 012	61.5%	10 217	26.6%	19 229	50.1%	-	94.7%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	109 817	89 873	17 439	15.9%	18 228	16.6%	7 481	8.3%	43 148	48.0%	7 511	40.0%	(.4%)
Electricity	49 517	26 114	457	.9%	4 531	9.2%	3 031	11.6%	8 019	30.7%	765	23.7%	296.3%
Water	24 940	28 461	4 246	17.0%	11 234	45.0%	3 743	13.2%	19 223	67.5%	1 193	32.3%	213.6%
Waste Water Management	31 960	31 898	12 735	39.8%	2 464	7.7%	707	2.2%	15 906	49.9%	2 081	55.3%	(66.0%)
Waste Management	3 400	3 400	-	-	-	-	-	-	-	-	3 471	185.8%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	988 347	970 310	266 563	27.0%	274 469	27.8%	242 517	25.0%	783 549	80.8%	215 012	80.8%	12.8%
Property rates, penalties and collection charges	155 057	188 107	26 411	17.0%	46 624	30.1%	48 777	25.9%	121 811	64.8%	41 599	(1 281.9%)	17.3%
Service charges	576 649	526 796	123 034	21.3%	146 261	25.4%	136 383	25.9%	405 677	77.0%	111 101	58.0%	22.8%
Other revenue	81 653	73 619	44 081	54.0%	40 076	49.1%	(1 461)	(2.0%)	82 696	112.3%	18 610	93.5%	(107.9%)
Government - operating	105 451	105 551	43 998	41.7%	22 826	21.6%	32 089	30.4%	98 913	93.7%	20 832	91.6%	54.0%
Government - capital	56 727	62 427	28 410	50.1%	16 767	29.6%	23 345	37.4%	68 522	109.8%	19 223	71.9%	21.4%
Interest	12 810	13 810	630	4.9%	1 916	15.0%	3 384	24.5%	5 930	42.9%	3 647	79.5%	(7.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(825 115)	(847 326)	(200 098)	24.3%	(199 509)	24.2%	(162 984)	19.2%	(562 590)	66.4%	(174 981)	69.6%	(6.9%)
Suppliers and employees	(771 745)	(804 220)	(199 334)	25.8%	(192 106)	24.9%	(161 165)	20.0%	(552 606)	68.7%	(167 009)	71.8%	(3.5%)
Finance charges	(22 869)	(21 369)	(748)	3.3%	(7 244)	31.7%	(649)	3.0%	(8 641)	40.4%	(432)	48.8%	50.3%
Transfers and grants	(30 500)	(21 737)	(16)	.1%	(158)	.5%	(1 170)	5.4%	(1 343)	6.2%	(7 540)	25.9%	(84.5%)
Net Cash from/(used) Operating Activities	163 232	122 984	66 465	40.7%	74 960	45.9%	79 533	64.7%	220 959	179.7%	40 031	175.4%	98.7%
Cash Flow from Investing Activities													
Receipts	100	-	-	-	-	-	725	-	725	-	5 300	8 825.4%	(86.3%)
Proceeds on disposal of PPE	100	-	-	-	-	-	725	-	725	-	5 300	8 825.4%	(86.3%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(143 993)	(160 834)	(19 175)	13.3%	(32 080)	22.3%	(30 782)	19.1%	(82 038)	51.0%	(13 097)	42.0%	135.0%
Capital assets	(143 993)	(160 834)	(19 175)	13.3%	(32 080)	22.3%	(30 782)	19.1%	(82 038)	51.0%	(13 097)	42.0%	135.0%
Net Cash from/(used) Investing Activities	(143 893)	(160 834)	(19 175)	13.3%	(32 080)	22.3%	(30 058)	18.7%	(81 313)	50.6%	(7 798)	32.5%	285.5%
Cash Flow from Financing Activities													
Receipts	58 010	58 010	-	-	-	-	-	-	-	-	12 000	(127.0%)	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	58 010	58 010	-	-	-	-	-	-	-	-	12 000	(55.8%)	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(26 846)	(24 440)	(1 642)	6.1%	(9 134)	34.0%	47 491	(194.3%)	36 715	(150.2%)	(426)	-	(11 238.4%)
Repayment of borrowing	(26 846)	(24 440)	(1 642)	6.1%	(9 134)	34.0%	47 491	(194.3%)	36 715	(150.2%)	(426)	-	(11 238.4%)
Net Cash from/(used) Financing Activities	31 164	33 570	(1 642)	(5.3%)	(9 134)	(29.3%)	47 491	141.5%	36 715	109.4%	11 574	(9.5%)	310.3%
Net Increase/(Decrease) in cash held	50 504	(4 281)	45 648	90.4%	33 746	66.8%	96 966	(2 265.2%)	176 361	(4 120.0%)	43 807	(1 565.1%)	121.3%
Cash/cash equivalents at the year begin:	134 966	130 091	130 091	96.4%	175 739	130.2%	209 485	161.0%	130 091	100.0%	190 928	-	9.7%
Cash/cash equivalents at the year end:	185 469	125 810	175 739	94.8%	209 485	112.9%	306 452	243.6%	306 452	243.6%	234 736	(2 726.8%)	30.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	12 426	20.4%	4 717	7.7%	2 822	4.6%	40 895	67.2%	60 860	27.4%	-	-	1 656
Trade and Other Receivables from Exchange Transactions - Electricity	12 551	55.5%	1 026	4.5%	253	1.1%	8 777	38.8%	22 607	10.2%	-	-	660
Receivables from Non-exchange Transactions - Property Rates	11 393	20.4%	3 800	6.8%	2 526	4.5%	38 113	68.3%	55 832	25.1%	-	-	970
Receivables from Exchange Transactions - Waste Water Management	2 840	24.2%	727	6.2%	513	4.4%	7 652	65.2%	11 732	5.3%	-	-	1 346
Receivables from Exchange Transactions - Waste Management	2 601	18.5%	800	5.7%	724	5.2%	9 927	70.6%	14 053	6.3%	-	-	108 526
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 382	6.9%	2 754	7.9%	2 333	6.7%	27 297	78.5%	34 766	15.6%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(14 749)	(65.8%)	1 199	5.4%	274	1.2%	35 676	159.3%	22 400	10.1%	-	-	-
Total By Income Source	29 445	13.2%	15 023	6.8%	9 446	4.3%	168 336	75.7%	222 249	100.0%	-	-	113 157
Debtors Age Analysis By Customer Group													
Organs of State	290	7.5%	167	4.3%	123	3.2%	3 275	84.9%	3 855	1.7%	-	-	-
Commercial	15 538	40.9%	1 876	4.9%	879	2.3%	19 723	51.9%	38 016	17.1%	-	-	-
Households	13 617	7.5%	12 980	7.2%	8 443	4.7%	145 338	80.6%	180 378	81.2%	-	-	113 157
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	29 445	13.2%	15 023	6.8%	9 446	4.3%	168 336	75.7%	222 249	100.0%	-	-	113 157

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	15 853	100.0%	-	-	-	-	-	-	15 853	30.1%
Bulk Water	8 735	100.0%	-	-	-	-	-	-	8 735	16.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	28 037	100.0%	-	-	-	-	-	-	28 037	53.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	52 625	100.0%	-	-	-	-	-	-	52 625	100.0%

Contact Details

Municipal Manager	Mr A S Albert de Klerk	016 360 7412
Financial Manager	Mrs Annette van Schalkwyk	016 360 7406

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: LESEDI (GT423)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

R thousands	2017/18 Budget Main appropriation	2017/18 Budget Adjusted Budget	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter 1st Q as % of Main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter 2nd Q as % of Main appropriation	2017/18 Third Quarter Actual Expenditure	2017/18 Third Quarter 3rd Q as % of adjusted budget	2017/18 Year to Date Actual Expenditure	2017/18 Year to Date Total Expenditure as % of adjusted budget	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	743 674	750 524	151 681	20.4%	173 187	23.3%	167 218	22.3%	492 086	65.6%	136 802	70.9%	22.2%
Property rates	104 446	104 713	26 733	25.6%	26 573	25.4%	26 553	25.4%	79 859	76.3%	23 501	73.2%	13.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	291 261	295 056	66 559	22.9%	51 801	17.8%	58 995	20.0%	177 355	60.1%	65 471	76.3%	(9.9%)
Service charges - water revenue	104 598	101 325	21 023	20.1%	20 433	19.5%	24 438	24.1%	65 894	65.0%	25 704	78.4%	(4.9%)
Service charges - sanitation revenue	26 643	26 003	4 083	15.3%	3 916	14.7%	5 206	20.0%	13 205	50.8%	5 811	69.2%	(10.4%)
Service charges - refuse revenue	30 370	30 352	7 230	23.8%	6 841	22.5%	6 637	21.9%	20 708	68.2%	7 732	78.0%	(14.2%)
Service charges - other	1 358	-	-	-	-	-	-	-	-	-	304	73.3%	(100.0%)
Rental of facilities and equipment	4 842	4 799	1 340	27.7%	614	12.7%	1 662	34.6%	3 616	75.4%	958	66.8%	73.4%
Interest earned - external investments	1 250	2 065	652	52.2%	584	46.7%	968	46.9%	2 204	106.8%	786	97.0%	23.2%
Interest earned - outstanding debtors	10 716	17 669	5 099	47.6%	5 236	48.9%	5 478	31.0%	15 813	89.5%	4 510	117.7%	21.5%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	45 902	45 920	59	.1%	50	.1%	27	.1%	136	.3%	914	10.5%	(97.1%)
Licences and permits	60	25	10	15.8%	12	20.3%	10	39.0%	31	125.9%	38	133.6%	(74.5%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	121 014	119 799	-	-	38 407	31.7%	29 348	24.5%	67 754	56.6%	957	72.7%	2 965.7%
Other own revenue	1 216	2 799	18 892	1 553.5%	18 720	1 539.4%	7 898	282.1%	45 510	1 625.8%	115	18.5%	6 793.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	730 987	736 053	198 281	27.1%	132 716	18.2%	127 711	17.4%	458 707	62.3%	134 958	52.0%	(5.4%)
Employee related costs	160 143	173 744	38 604	24.1%	44 018	27.5%	41 477	23.9%	124 099	71.4%	38 915	57.4%	6.6%
Remuneration of councillors	10 170	10 691	2 305	22.7%	2 305	22.7%	2 906	27.2%	7 517	70.3%	3 031	65.5%	(4.1%)
Debt impairment	100 373	106 356	57 554	57.3%	9 701	9.7%	-	-	67 255	63.2%	-	-	-
Depreciation and asset impairment	41 742	41 742	-	-	-	-	-	-	-	-	-	-	-
Finance charges	10 053	10 049	1 341	13.3%	889	8.8%	1 744	17.4%	3 974	39.5%	1 808	44.7%	(3.6%)
Bulk purchases	283 672	273 174	80 286	28.3%	44 128	15.6%	57 005	20.9%	181 419	66.4%	72 873	73.4%	(21.8%)
Other Materials	24 797	16 480	1 773	7.2%	4 869	19.6%	3 496	21.2%	10 139	61.5%	3 341	52.5%	4.7%
Contracted services	790	72 401	12 292	1 555.9%	18 865	2 387.9%	13 437	18.6%	44 594	61.6%	39	53.9%	34 558.4%
Transfers and grants	187	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	99 060	31 418	4 126	4.2%	7 940	8.0%	7 645	24.3%	19 711	62.7%	14 951	56.6%	(48.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	12 687	14 471	(46 600)		40 471		39 508		33 379		1 844		
Transfers recognised - capital	82 965	81 995	44 148	53.2%	11 376	13.7%	12 047	14.7%	67 572	82.4%	8 372	34.6%	43.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	95 652	96 466	(2 452)		51 847		51 555		100 950		10 216		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	95 652	96 466	(2 452)		51 847		51 555		100 950		10 216		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	95 652	96 466	(2 452)		51 847		51 555		100 950		10 216		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	95 652	96 466	(2 452)		51 847		51 555		100 950		10 216		

Part 2: Capital Revenue and Expenditure

R thousands	2017/18 Budget Main appropriation	2017/18 Budget Adjusted Budget	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter 1st Q as % of Main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter 2nd Q as % of Main appropriation	2017/18 Third Quarter Actual Expenditure	2017/18 Third Quarter 3rd Q as % of adjusted budget	2017/18 Year to Date Actual Expenditure	2017/18 Year to Date Total Expenditure as % of adjusted budget	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	95 563	96 423	5 639	5.9%	11 010	11.5%	14 302	14.8%	30 951	32.1%	4 908	33.5%	191.4%
National Government	72 915	71 015	5 559	7.6%	10 649	14.6%	13 972	19.7%	30 180	42.5%	3 800	34.3%	267.7%
Provincial Government	4 204	4 504	-	-	-	-	56	1.2%	56	1.2%	290	20.3%	(80.7%)
District Municipality	-	-	-	-	-	-	-	-	-	-	437	56.2%	(100.0%)
Other transfers and grants	1 566	2 796	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	78 685	78 315	5 559	7.1%	10 649	13.5%	14 028	17.9%	30 236	38.6%	4 526	32.8%	209.9%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	16 878	18 108	80	.5%	361	2.1%	274	1.5%	714	3.9%	382	40.7%	(28.3%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	95 563	96 423	5 639	5.9%	11 010	11.5%	14 302	14.8%	30 951	32.1%	4 908	33.5%	191.4%
Governance and Administration	6 174	6 474	80	1.3%	60	1.0%	179	2.8%	318	4.9%	154	42.5%	15.8%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	57.7%	-
Budget & Treasury Office	6 174	300	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	6 174	80	-	60	-	179	2.9%	318	5.2%	154	12.5%	15.8%
Community and Public Safety	20 622	21 022	-	-	931	4.5%	1 963	9.3%	2 894	13.8%	921	27.0%	113.2%
Community & Social Services	5 114	5 414	-	-	-	-	56	1.0%	56	1.0%	484	23.0%	(88.5%)
Sport And Recreation	15 208	15 208	-	-	759	5.0%	1 816	11.9%	2 576	16.9%	437	56.2%	316.1%
Public Safety	300	400	-	-	171	57.1%	91	22.8%	262	65.6%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	15 657	27 795	1 864	11.9%	3 852	24.6%	3 180	11.4%	8 896	32.0%	77	37.3%	4 032.9%
Planning and Development	-	2 460	-	-	-	-	-	-	-	-	32	40.0%	(100.0%)
Road Transport	15 597	25 275	1 864	11.9%	3 805	24.4%	3 180	12.6%	8 849	35.0%	45	37.2%	6 909.3%
Environmental Protection	60	60	-	-	47	77.5%	-	-	47	77.5%	-	-	-
Trading Services	53 110	41 132	3 695	7.0%	6 168	11.6%	8 980	21.8%	18 843	45.8%	3 756	32.7%	139.1%
Electricity	13 850	17 066	684	4.9%	3 671	26.5%	4 386	25.7%	8 742	51.2%	424	8.6%	933.4%
Water	28 000	23 522	2 286	8.2%	834	3.0%	6 739	28.6%	9 859	41.9%	2 811	47.9%	139.7%
Waste Water Management	11 260	544	725	6.4%	1 663	14.8%	(2 146)	(394.2%)	242	44.5%	520	52.5%	(512.3%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	684 065	686 068	209 470	30.6%	190 851	27.9%	157 917	23.0%	558 237	81.4%	140 639	77.5%	12.3%
Property rates, penalties and collection charges	85 646	85 912	19 827	23.2%	25 563	29.8%	18 520	21.6%	63 911	74.4%	22 340	73.9%	(17.1%)
Service charges	372 494	373 382	71 530	19.2%	87 284	23.4%	76 927	20.6%	235 741	63.1%	72 218	65.2%	6.5%
Other revenue	11 626	13 149	25 959	223.3%	25 862	222.4%	7 715	58.7%	59 536	452.8%	12 486	226.5%	(38.2%)
Government - operating	121 014	119 799	49 999	41.3%	37 011	30.6%	28 083	23.4%	115 093	96.1%	23 440	95.5%	19.8%
Government - capital	82 965	81 995	41 109	49.5%	14 000	16.9%	25 673	31.3%	80 782	98.5%	9 110	90.6%	181.8%
Interest	10 321	11 830	1 046	10.1%	1 130	11.0%	998	8.4%	3 174	26.8%	1 046	26.9%	(4.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(588 872)	(587 955)	(172 157)	29.2%	(146 093)	24.8%	(128 761)	21.9%	(447 011)	76.0%	(153 442)	79.2%	(16.1%)
Suppliers and employees	(578 819)	(577 906)	(169 371)	29.3%	(143 404)	24.8%	(128 761)	22.3%	(441 536)	76.4%	(150 614)	79.5%	(14.5%)
Finance charges	(10 053)	(10 049)	(2 786)	27.7%	(2 689)	26.8%	-	-	(5 475)	54.5%	(2 828)	50.7%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	95 194	98 113	37 313	39.2%	44 757	47.0%	29 156	29.7%	111 226	113.4%	(12 803)	55.9%	(327.7%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	74	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	74	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(95 563)	(96 423)	(9 557)	10.0%	(11 028)	11.5%	(14 721)	15.3%	(35 305)	36.6%	(5 115)	41.8%	187.8%
Capital assets	(95 563)	(96 423)	(9 557)	10.0%	(11 028)	11.5%	(14 721)	15.3%	(35 305)	36.6%	(5 115)	41.8%	187.8%
Net Cash from/(used) Investing Activities	(95 563)	(96 423)	(9 557)	10.0%	(11 028)	11.5%	(14 721)	15.3%	(35 305)	36.6%	(5 041)	41.4%	192.0%
Cash Flow from Financing Activities													
Receipts	-	-	(90)	-	1 607	-	1 731	-	3 248	-	22	-	7 895.4%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	(90)	-	1 607	-	1 731	-	3 248	-	22	-	7 895.4%
Payments	(3 372)	(3 372)	(1 731)	51.3%	(1 783)	52.9%	-	-	(3 514)	104.2%	(1 626)	48.4%	(100.0%)
Repayment of borrowing	(3 372)	(3 372)	(1 731)	51.3%	(1 783)	52.9%	-	-	(3 514)	104.2%	(1 626)	48.4%	(100.0%)
Net Cash from/(used) Financing Activities	(3 372)	(3 372)	(1 820)	54.0%	(176)	5.2%	1 731	(51.3%)	(266)	7.9%	(1 604)	34.1%	(207.9%)
Net Increase/(Decrease) in cash held	(3 741)	(1 682)	25 936	(693.3%)	33 554	(896.9%)	16 166	(961.0%)	75 656	(4 497.5%)	(19 449)	(411.6%)	(183.1%)
Cash/cash equivalents at the year begin:	13 407	10 709	-	-	25 936	193.5%	59 490	555.5%	-	-	40 630	100.0%	46.4%
Cash/cash equivalents at the year end:	9 666	9 027	25 936	268.3%	59 490	615.5%	75 656	838.1%	75 656	838.1%	21 181	157.1%	257.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	9 133	4.9%	5 881	3.2%	6 477	3.5%	164 417	88.4%	185 908	31.5%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	19 170	12.2%	5 502	3.5%	3 890	2.5%	128 335	81.8%	156 897	26.6%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 160	11.1%	2 419	3.8%	2 011	3.1%	52 777	82.0%	64 366	10.9%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 298	4.7%	1 434	2.9%	1 315	2.7%	43 769	89.7%	48 817	8.3%	-	-	-
Receivables from Exchange Transactions - Waste Management	2 478	3.5%	1 718	2.4%	1 578	2.2%	64 954	91.8%	70 729	12.0%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 459	2.3%	1 016	1.6%	674	1.1%	59 960	95.0%	63 108	10.7%	-	-	-
Total By Income Source	41 699	7.1%	17 970	3.0%	15 944	2.7%	514 211	87.2%	589 825	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	3 012	14.3%	1 884	8.9%	603	2.9%	15 613	74.0%	21 112	3.6%	-	-	-
Commercial	16 002	54.5%	1 159	4.0%	681	2.3%	11 493	39.2%	29 335	5.0%	-	-	-
Households	22 316	4.4%	14 664	2.9%	14 405	2.8%	459 645	89.9%	511 030	86.6%	-	-	-
Other	370	1.3%	264	.9%	255	.9%	27 459	96.9%	28 348	4.8%	-	-	-
Total By Customer Group	41 699	7.1%	17 970	3.0%	15 944	2.7%	514 211	87.2%	589 825	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	15 448	100.0%	-	-	-	-	-	-	15 448	50.2%
Bulk Water	5 476	100.0%	-	-	-	-	-	-	5 476	17.8%
PAYE deductions	1 998	100.0%	-	-	-	-	-	-	1 998	6.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 345	100.0%	-	-	-	-	-	-	2 345	7.6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 446	98.1%	29	1.9%	-	-	-	-	1 475	4.8%
Auditor-General	-	-	41	2.4%	-	-	1 649	97.6%	1 690	5.5%
Other	647	27.7%	10	.4%	1	.1%	1 675	71.8%	2 333	7.6%
Total	27 360	88.9%	80	.3%	1	-	3 324	10.8%	30 765	100.0%

Contact Details

Municipal Manager	Mr Paul Mpele	016 492 0018
Financial Manager	Mr Paul Mpele	016 492 0018

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: SEDIBENG (DC42)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	364 636	360 531	118 848	32.6%	120 055	32.9%	77 049	21.4%	315 952	87.6%	68 422	79.6%	12.6%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	8 619	466	93	1.1%	139	1.6%	63	13.5%	295	63.3%	1 782	57.2%	(96.5%)
Interest earned - external investments	1 680	1 680	867	51.6%	538	32.0%	715	42.6%	2 120	126.2%	411	76.1%	73.9%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	73 920	860	60	.1%	700	.9%	1 430	166.3%	2 190	254.7%	-	35.5%	(100.0%)
Agency services	7 953	68 602	5 602	70.4%	21 055	264.7%	4 099	6.0%	30 756	44.8%	2 174	76.7%	88.5%
Transfers recognised - operational	268 740	265 546	106 760	39.7%	91 639	34.1%	66 754	25.1%	265 154	99.9%	62 945	95.0%	6.1%
Other own revenue	3 624	23 237	5 465	150.8%	5 984	165.1%	3 988	17.2%	15 437	66.4%	1 071	25.3%	272.4%
Gains on disposal of PPE	100	140	-	-	-	-	-	-	-	-	39	1 052.5%	(100.0%)
Operating Expenditure	385 892	388 599	90 213	23.4%	89 371	23.2%	88 093	22.7%	267 677	68.9%	83 953	69.1%	4.9%
Employee related costs	253 278	249 383	65 002	25.7%	62 376	24.6%	62 255	25.0%	189 633	76.0%	60 109	74.8%	3.6%
Remuneration of councillors	12 668	13 087	3 038	24.0%	3 069	24.2%	3 611	27.6%	9 717	74.3%	2 987	69.0%	20.9%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	16 896	14 871	-	-	-	-	-	-	-	-	3 841	64.4%	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	7 567	1 827	-	1 606	-	2 003	26.5%	5 436	71.8%	-	-	(100.0%)
Contracted services	32 743	53 389	5 352	16.3%	8 645	26.4%	10 689	20.0%	24 685	46.2%	5 957	45.2%	79.4%
Transfers and grants	-	10 470	4 293	-	4 581	-	905	8.6%	9 780	93.4%	185	-	389.0%
Other expenditure	70 308	39 790	10 701	15.2%	9 094	12.9%	8 630	21.7%	28 425	71.4%	10 874	63.2%	(20.6%)
Loss on disposal of PPE	-	40	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(21 256)	(28 067)	28 635		30 684		(11 043)		48 275		(15 531)		
Transfers recognised - capital	-	6 171	3 160	-	441	-	847	13.7%	4 448	72.1%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(21 256)	(21 896)	31 795		31 125		(10 196)		52 723		(15 531)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(21 256)	(21 896)	31 795		31 125		(10 196)		52 723		(15 531)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(21 256)	(21 896)	31 795		31 125		(10 196)		52 723		(15 531)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(21 256)	(21 896)	31 795		31 125		(10 196)		52 723		(15 531)		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	6 000	5 350	243	4.1%	983	16.4%	380	7.1%	1 606	30.0%	1 040	38.5%	(63.5%)
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 000	5 350	243	4.1%	983	16.4%	380	7.1%	1 606	30.0%	1 040	38.7%	(63.5%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	6 000	5 350	243	4.1%	983	16.4%	380	7.1%	1 606	30.0%	1 040	38.5%	(63.5%)
Governance and Administration	6 000	5 350	243	4.1%	983	16.4%	380	7.1%	1 606	30.0%	1 040	43.0%	(63.5%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	3 200	3 200	38	1.2%	8	.3%	11	.3%	57	1.8%	-	-	(100.0%)
Corporate Services	2 800	2 150	205	7.3%	975	34.8%	369	17.2%	1 550	72.1%	1 040	58.1%	(64.5%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	2.1%	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	2.1%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	364 537	366 562	122 008	33.5%	118 913	32.6%	77 897	21.3%	318 817	87.0%	68 383	80.5%	13.9%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	94 117	93 165	11 220	11.9%	28 904	30.7%	9 580	10.3%	49 704	53.4%	5 027	39.3%	90.6%
Government - operating	268 740	265 546	109 921	40.9%	89 471	33.3%	67 601	25.5%	266 993	100.5%	62 945	96.4%	7.4%
Government - capital	-	6 171	-	-	-	-	-	-	-	-	-	-	-
Interest	1 680	1 680	867	51.6%	538	32.0%	715	42.6%	2 120	126.2%	411	76.1%	73.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(368 997)	(373 688)	(105 788)	28.7%	(105 107)	28.5%	(76 342)	20.4%	(287 237)	76.9%	(36 977)	69.5%	106.5%
Suppliers and employees	(368 997)	(363 217)	(101 495)	27.5%	(104 389)	28.3%	(75 437)	20.8%	(281 320)	77.5%	(36 792)	69.7%	105.0%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(10 470)	(4 293)	-	(718)	-	(905)	8.6%	(5 917)	56.5%	(185)	15.1%	389.0%
Net Cash from/(used) Operating Activities	(4 460)	(7 125)	16 220	(363.7%)	13 805	(309.5%)	1 555	(21.8%)	31 580	(443.2%)	31 406	453.4%	(95.1%)
Cash Flow from Investing Activities													
Receipts	100	100	-	-	-	-	-	-	-	-	39	-	(100.0%)
Proceeds on disposal of PPE	100	100	-	-	-	-	-	-	-	-	39	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(6 000)	(5 350)	(243)	4.1%	(983)	16.4%	(380)	7.1%	(1 606)	30.0%	(1 105)	36.8%	(65.6%)
Capital assets	(6 000)	(5 350)	(243)	4.1%	(983)	16.4%	(380)	7.1%	(1 606)	30.0%	(1 105)	36.8%	(65.6%)
Net Cash from/(used) Investing Activities	(5 900)	(5 250)	(243)	4.1%	(983)	16.7%	(380)	7.2%	(1 606)	30.6%	(1 067)	36.3%	(64.4%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(10 360)	(12 375)	15 977	(154.2%)	12 822	(123.8%)	1 175	(9.5%)	29 974	(242.2%)	30 339	4 723.5%	(96.1%)
Cash/cash equivalents at the year begin:	9 755	21 877	21 877	224.3%	37 854	388.0%	50 676	231.6%	21 877	100.0%	22 256	99.7%	127.7%
Cash/cash equivalents at the year end:	(605)	9 502	37 854	(6 256.5%)	50 676	(8 375.8%)	51 851	545.7%	51 851	545.7%	52 595	533.7%	(1.4%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	405	.9%	539	1.2%	946	2.2%	41 923	95.7%	43 813	100.0%	-	-	-
Total By Income Source	405	.9%	539	1.2%	946	2.2%	41 923	95.7%	43 813	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	405	.9%	539	1.2%	946	2.2%	41 923	95.7%	43 813	100.0%	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	405	.9%	539	1.2%	946	2.2%	41 923	95.7%	43 813	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	12 914	9.0%	-	-	-	-	131 116	91.0%	144 030	100.0%
Total	12 914	9.0%	-	-	-	-	131 116	91.0%	144 030	100.0%

Contact Details

Municipal Manager	Mr S Khanyile	016 450 3201
Financial Manager	Ms K Wiese	016 450 3231

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: MOGALE CITY (GT481)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	2 580 168	2 746 381	707 140	27.4%	632 635	24.5%	631 399	23.0%	1 971 174	71.8%	549 038	77.4%	15.0%
Property rates	505 638	510 694	123 620	24.4%	117 042	23.1%	129 093	25.3%	369 755	72.4%	114 456	79.3%	12.8%
Property rates - penalties and collection charges	-	-	11 254		-	-	2 757	-	14 011	-	9 727	-	(71.7%)
Service charges - electricity revenue	878 587	887 373	230 208	26.2%	208 315	23.7%	205 910	23.2%	644 432	72.6%	201 102	77.4%	2.4%
Service charges - water revenue	252 058	265 591	68 198	27.1%	65 135	25.8%	71 785	27.0%	205 118	77.2%	58 470	83.8%	22.8%
Service charges - sanitation revenue	136 758	138 125	46 259	33.8%	45 198	33.0%	47 770	34.6%	139 227	100.8%	39 182	93.2%	21.9%
Service charges - refuse revenue	111 400	143 882	31 271	28.1%	32 613	29.3%	31 244	21.7%	95 128	66.1%	29 333	85.2%	6.5%
Service charges - other	32 231	32 564	3 188	9.9%	13 073	40.6%	8 574	26.3%	24 835	76.3%	-	-	(100.0%)
Rental of facilities and equipment	3 497	5 546	1 273	36.4%	1 500	42.9%	16 061	289.6%	18 834	339.6%	747	71.3%	2 050.4%
Interest earned - external investments	5 957	7 033	2 985	50.1%	4 320	72.5%	535	7.6%	7 839	111.5%	153	26.5%	248.7%
Interest earned - outstanding debtors	34 436	37 918	9 533	27.7%	9 426	27.4%	9 606	25.3%	28 565	75.3%	8 142	78.7%	18.0%
Dividends received	-	-	-		-	-	-	-	-	-	-	-	-
Fines	35 529	3 529	474	1.3%	496	1.4%	413	11.7%	1 383	39.2%	645	53.7%	(35.9%)
Licences and permits	23	23	6	27.7%	5	22.3%	4	17.3%	16	67.3%	9	93.4%	(56.2%)
Agency services	26 041	26 041	4 632	17.8%	6 677	25.6%	5 395	20.7%	16 704	64.1%	6 906	62.6%	(21.9%)
Transfers recognised - operational	345 334	343 362	139 564	40.4%	112 408	32.6%	86 006	25.0%	337 978	98.4%	74 500	98.0%	15.4%
Other own revenue	212 680	323 700	34 676	16.3%	16 426	7.7%	17 291	5.3%	68 393	21.1%	5 686	17.7%	204.1%
Gains on disposal of PPE	-	21 000	-	-	-	-	(1 044)	(5.0%)	(1 044)	(5.0%)	(18)	-	5 624.3%
Operating Expenditure	2 519 890	2 696 381	607 177	24.1%	624 923	24.8%	579 942	21.5%	1 812 042	67.2%	640 407	71.7%	(9.4%)
Employee related costs	710 663	708 410	164 801	23.2%	172 434	24.3%	183 233	25.9%	520 468	73.5%	170 312	75.5%	7.6%
Remuneration of councillors	37 062	34 633	7 653	20.6%	7 531	20.3%	9 874	28.5%	25 058	72.4%	7 299	60.8%	35.3%
Debt impairment	92 474	92 474	-	-	-	-	-	-	-	-	58 666	68.4%	(100.0%)
Depreciation and asset impairment	113 830	284 309	54 494	47.9%	92 035	80.9%	68 425	24.1%	214 954	75.6%	73 033	75.0%	(6.3%)
Finance charges	48 467	42 055	12 672	26.1%	20 468	42.2%	8 686	20.7%	41 826	99.5%	19 423	88.3%	(55.3%)
Bulk purchases	945 596	937 554	259 791	27.5%	188 206	19.9%	185 855	19.8%	633 852	67.6%	189 730	71.5%	(2.0%)
Other Materials	88 056	77 434	11 141	12.7%	27 730	31.5%	15 707	20.3%	54 578	70.5%	18 511	71.9%	(15.1%)
Contracted services	169 907	207 390	33 619	19.8%	56 700	33.4%	50 297	24.3%	140 616	67.8%	42 906	65.1%	17.2%
Transfers and grants	56 072	56 072	16 376	29.2%	13 828	24.7%	11 370	20.3%	41 575	74.1%	11 107	71.4%	2.4%
Other expenditure	257 762	256 050	46 631	18.1%	45 992	17.8%	46 494	18.2%	139 117	54.3%	49 421	64.8%	(5.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	60 278	50 000	99 963		7 711		51 457		159 132		(91 369)		
Transfers recognised - capital	193 600	229 184	27 794	14.4%	52 850	27.3%	68 056	29.7%	148 701	64.9%	38 528	60.6%	76.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	253 878	279 184	127 758		60 561		119 513		307 832		(52 840)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	253 878	279 184	127 758		60 561		119 513		307 832		(52 840)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	253 878	279 184	127 758		60 561		119 513		307 832		(52 840)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	253 878	279 184	127 758		60 561		119 513		307 832		(52 840)		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	293 878	365 040	48 530	16.5%	92 896	31.6%	86 692	23.7%	228 117	62.5%	48 003	51.4%	80.6%
National Government	172 631	182 478	23 006	13.3%	47 443	27.5%	64 785	35.5%	135 234	74.1%	25 760	62.2%	151.5%
Provincial Government	20 969	46 706	10 455	49.9%	5 407	25.8%	(2 384)	(5.1%)	13 478	28.9%	13 718	53.4%	(117.4%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	193 600	229 184	33 461	17.3%	52 850	27.3%	62 401	27.2%	148 712	64.9%	39 478	60.4%	58.1%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	26.5%	-
Internally generated funds	80 278	88 966	2 518	3.1%	24 991	31.1%	16 859	19.0%	44 368	49.9%	900	55.4%	1 772.8%
Public contributions and donations	20 000	46 890	12 551	62.8%	15 055	75.3%	7 431	15.8%	35 037	74.7%	7 625	16.7%	(2.5%)
Capital Expenditure Standard Classification	293 878	365 040	48 530	16.5%	92 896	31.6%	86 692	23.7%	228 117	62.5%	48 003	51.4%	80.6%
Governance and Administration	5 500	22 487	-	-	4 897	89.0%	5 046	22.4%	9 943	44.2%	169	32.8%	2 884.6%
Executive & Council	-	52	-	-	2	-	-	-	2	3.8%	-	100.0%	-
Budget & Treasury Office	2 000	22 435	-	-	1 700	85.0%	5 045	22.5%	6 745	30.1%	-	5.0%	(100.0%)
Corporate Services	3 500	-	-	-	3 195	91.3%	1	-	3 196	-	169	40.0%	(99.4%)
Community and Public Safety	49 228	104 303	7 469	15.2%	6 854	13.9%	4 779	4.6%	19 102	18.3%	4 981	72.0%	(4.1%)
Community & Social Services	24 460	27 581	856	3.5%	4 054	16.6%	4 490	16.3%	9 399	34.1%	2 874	64.7%	56.2%
Sport And Recreation	9 499	13 967	6 614	69.6%	2 801	29.5%	713	5.1%	10 127	72.5%	2 107	83.2%	(66.2%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	15 269	62 756	-	-	-	-	(424)	(.7%)	(424)	(.7%)	-	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	82 548	88 466	29 348	35.6%	39 372	47.7%	28 984	32.8%	97 704	110.4%	26 967	42.0%	7.5%
Planning and Development	64 396	67 336	22 675	35.2%	28 545	44.3%	25 084	37.3%	76 304	113.3%	15 262	34.8%	64.4%
Road Transport	18 152	21 130	6 673	36.8%	10 827	59.6%	3 900	18.5%	21 400	101.3%	6 175	60.1%	(36.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	5 531	34.2%	(100.0%)
Trading Services	156 602	149 783	11 713	7.5%	41 773	26.7%	47 883	32.0%	101 368	67.7%	15 886	62.2%	201.4%
Electricity	32 900	30 517	2 418	7.4%	4 001	12.2%	2 286	7.5%	8 705	28.5%	210	25.2%	988.3%
Water	48 000	41 804	2 298	4.8%	21 413	44.6%	11 471	27.4%	35 182	84.2%	5 115	57.3%	124.3%
Waste Water Management	70 702	77 462	6 997	9.9%	16 359	23.1%	34 127	44.1%	57 482	74.2%	9 822	104.1%	247.5%
Waste Management	5 000	-	-	-	-	-	-	-	-	-	739	28.4%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	2 793 768	2 904 565	803 917	28.8%	758 425	27.1%	753 228	25.9%	2 315 570	79.7%	630 759	83.6%	19.4%
Property rates, penalties and collection charges	537 868	510 694	106 269	19.8%	118 019	21.9%	126 187	24.7%	350 475	68.6%	115 171	79.6%	9.6%
Service charges	1 378 803	1 467 534	338 583	24.6%	338 948	24.6%	333 691	22.7%	1 011 222	68.9%	306 330	75.7%	8.9%
Other revenue	297 770	308 839	106 906	35.9%	127 333	42.8%	123 805	40.1%	358 044	115.9%	77 416	104.5%	59.9%
Government - operating	345 334	343 362	147 133	42.6%	112 657	32.6%	85 659	24.9%	345 449	100.6%	74 226	101.0%	15.4%
Government - capital	193 600	229 184	91 810	47.4%	49 229	25.4%	74 096	32.3%	215 135	93.9%	49 474	98.2%	49.8%
Interest	40 393	44 952	13 215	32.7%	12 239	30.3%	9 790	21.8%	35 244	78.4%	8 142	74.6%	20.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 292 637)	(2 474 146)	(778 728)	34.0%	(671 571)	29.3%	(646 570)	26.1%	(2 096 869)	84.8%	(598 838)	82.5%	8.0%
Suppliers and employees	(2 188 098)	(2 361 318)	(753 314)	34.4%	(642 285)	29.4%	(626 374)	26.5%	(2 021 973)	85.6%	(582 144)	84.5%	7.6%
Finance charges	(48 467)	(56 755)	(9 038)	18.6%	(15 458)	31.9%	(8 826)	15.6%	(33 321)	58.7%	(16 301)	79.1%	(45.9%)
Transfers and grants	(56 072)	(56 072)	(16 376)	29.2%	(13 828)	24.7%	(11 370)	20.3%	(41 575)	74.1%	(393)	2.6%	2 795.4%
Net Cash from/(used) Operating Activities	501 131	430 419	25 188	5.0%	86 854	17.3%	106 658	24.8%	218 701	50.8%	31 921	93.7%	234.1%
Cash Flow from Investing Activities													
Receipts	20 000	21 000	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	20 000	21 000	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(293 878)	(365 040)	(76 835)	26.1%	(79 143)	26.9%	(71 747)	19.7%	(227 725)	62.4%	(55 839)	98.1%	28.5%
Capital assets	(293 878)	(365 040)	(76 835)	26.1%	(79 143)	26.9%	(71 747)	19.7%	(227 725)	62.4%	(55 839)	98.1%	28.5%
Net Cash from/(used) Investing Activities	(273 878)	(344 040)	(76 835)	28.1%	(79 143)	28.9%	(71 747)	20.9%	(227 725)	66.2%	(55 839)	98.1%	28.5%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(106 223)	(34 787)	(7 899)	7.4%	(8 841)	8.3%	(9 388)	27.0%	(26 128)	75.1%	(8 964)	74.5%	4.7%
Repayment of borrowing	(106 223)	(34 787)	(7 899)	7.4%	(8 841)	8.3%	(9 388)	27.0%	(26 128)	75.1%	(8 964)	74.5%	4.7%
Net Cash from/(used) Financing Activities	(106 223)	(34 787)	(7 899)	7.4%	(8 841)	8.3%	(9 388)	27.0%	(26 128)	75.1%	(8 964)	74.5%	4.7%
Net Increase/(Decrease) in cash held	121 030	51 592	(59 545)	(49.2%)	(1 130)	(.9%)	25 524	49.5%	(35 151)	(68.1%)	(32 881)	102.0%	(177.6%)
Cash/cash equivalents at the year begin:	67 292	44 753	44 753	66.5%	(14 792)	(22.0%)	(15 922)	(35.6%)	44 753	100.0%	32 601	100.0%	(148.8%)
Cash/cash equivalents at the year end:	188 322	96 345	(14 792)	(7.9%)	(15 922)	(8.5%)	9 601	10.0%	9 601	10.0%	(280)	(26.6%)	(3 529.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	13 444	5.8%	4 067	1.8%	4 394	1.9%	210 014	90.6%	231 919	18.0%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	55 069	21.7%	2 295	.9%	15 250	6.0%	181 036	71.4%	253 649	19.7%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(1 481)	(.6%)	(6 667)	(2.7%)	(13 115)	(5.2%)	271 604	108.5%	250 341	19.4%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	18 818	17.6%	4 530	4.2%	5 086	4.8%	78 396	73.4%	106 829	8.3%	-	-	-
Receivables from Exchange Transactions - Waste Management	9 155	9.5%	2 929	3.1%	1 040	1.1%	82 740	86.3%	95 864	7.4%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	329	13.4%	85	3.5%	(198)	(8.1%)	2 238	91.2%	2 453	.2%	-	-	-
Interest on Arrear Debtor Accounts	5 608	9.1%	2 087	3.4%	2 507	4.1%	51 110	83.4%	61 311	4.8%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	17 052	5.9%	10 889	3.8%	9 582	3.3%	250 518	87.0%	288 042	22.3%	-	-	-
Total By Income Source	117 993	9.1%	20 214	1.6%	24 544	1.9%	1 127 657	87.4%	1 290 408	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	(2 507)	(12.3%)	(2 676)	(13.1%)	573	2.8%	25 002	122.6%	20 391	1.6%	-	-	-
Commercial	46 999	38.4%	8 359	6.8%	6 124	5.0%	60 974	49.8%	122 455	9.5%	-	-	-
Households	70 157	12.4%	13 249	2.3%	18 012	3.2%	466 218	82.1%	567 636	44.0%	-	-	-
Other	3 344	.6%	1 282	.2%	(164)	-	575 464	99.2%	579 925	44.9%	-	-	-
Total By Customer Group	117 993	9.1%	20 214	1.6%	24 544	1.9%	1 127 657	87.4%	1 290 408	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	50 128	100.0%	-	-	-	-	-	-	50 128	22.1%
Bulk Water	22 000	100.0%	-	-	-	-	-	-	22 000	9.7%
PAYE deductions	13 237	100.0%	-	-	-	-	-	-	13 237	5.8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	9 510	100.0%	-	-	-	-	-	-	9 510	4.2%
Loan repayments	2 179	100.0%	-	-	-	-	-	-	2 179	1.0%
Trade Creditors	91 506	70.3%	27 661	21.3%	10 948	8.4%	31	-	130 146	57.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	3	50.3%	3	49.7%	-	-	5	-
Total	188 560	83.0%	27 663	12.2%	10 951	4.8%	31	-	227 205	100.0%

Contact Details

Municipal Manager	Mr Pringle Maanda Raedani	011 951 2037
Financial Manager	Ms Dorothy Diale	011 951 2025

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: MERAFONG CITY (GT484)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	1 287 607	1 287 607	358 754	27.9%	256 527	19.9%	268 234	20.8%	883 515	68.6%	262 729	76.0%	2.1%
Property rates	176 768	176 768	42 040	23.8%	41 649	23.6%	38 670	21.9%	122 359	69.2%	39 450	73.9%	(2.0%)
Property rates - penalties and collection charges	-	-	-		-		-		-		59	-	(100.0%)
Service charges - electricity revenue	283 112	283 112	66 601	23.5%	59 855	21.1%	58 442	20.6%	184 898	65.3%	59 722	70.0%	(2.1%)
Service charges - water revenue	314 971	314 971	61 795	19.6%	67 775	21.5%	61 588	19.6%	191 158	60.7%	59 267	71.6%	3.9%
Service charges - sanitation revenue	52 385	52 385	11 945	22.8%	12 948	24.7%	11 870	22.7%	36 764	70.2%	8 953	71.4%	32.6%
Service charges - refuse revenue	66 473	66 473	16 323	24.6%	16 283	24.5%	16 031	24.1%	48 638	73.2%	14 777	73.9%	8.5%
Service charges - other	1 304	1 304	314	24.1%	306	23.5%	210	16.1%	830	63.7%	337	77.6%	(37.8%)
Rental of facilities and equipment	1 267	1 267	256	20.2%	244	19.2%	290	22.9%	790	62.3%	292	74.8%	(.6%)
Interest earned - external investments	2 786	2 786	1 568	56.3%	6 491	233.0%	2 849	102.3%	10 908	391.6%	1 014	68.2%	181.0%
Interest earned - outstanding debtors	79 690	79 690	21 445	26.9%	22 378	28.1%	23 429	29.4%	67 252	84.4%	19 145	72.3%	22.4%
Dividends received	-	-	-		-		-		-		-	-	-
Fines	5 759	5 759	2 850	49.5%	2 240	38.9%	1 555	27.0%	6 645	115.4%	1 209	71.6%	28.7%
Licences and permits	40 000	40 000	9 280	23.2%	8 729	21.8%	9 457	23.6%	27 466	68.7%	9 962	76.8%	(5.1%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	251 910	251 910	123 530	49.0%	15 604	6.2%	42 534	16.9%	181 668	72.1%	47 041	95.3%	(9.6%)
Other own revenue	11 182	11 182	805	7.2%	2 024	18.1%	1 310	11.7%	4 138	37.0%	1 291	115.7%	1.4%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	211	-	(100.0%)
Operating Expenditure	1 404 220	1 404 220	267 494	19.0%	372 575	26.5%	280 180	20.0%	920 249	65.5%	301 173	73.5%	(7.0%)
Employee related costs	357 053	357 053	76 391	21.4%	71 345	20.0%	75 040	21.0%	222 776	62.4%	79 311	69.5%	(5.4%)
Remuneration of councillors	22 050	22 050	5 004	22.7%	4 992	22.6%	5 784	26.2%	15 780	71.6%	5 289	71.9%	9.4%
Debt impairment	243 350	243 350	60 837	25.0%	84 206	34.6%	60 837	25.0%	205 881	84.6%	46 871	75.2%	29.8%
Depreciation and asset impairment	28 361	28 361	7 090	25.0%	7 090	25.0%	8 124	28.6%	22 304	78.6%	36 523	322.0%	(77.8%)
Finance charges	12 400	12 400	4 002	32.3%	9 904	79.9%	7 477	60.3%	21 383	172.4%	6 011	23.7%	24.4%
Bulk purchases	442 000	442 000	90 306	20.4%	124 172	28.1%	89 624	20.3%	304 102	68.8%	80 561	68.7%	11.3%
Other Materials	-	-	-	-	-	-	-	-	-	-	6 235	-	(100.0%)
Contracted services	95 580	95 580	11 892	12.4%	35 617	37.3%	13 095	13.7%	60 604	63.4%	21 519	52.2%	(39.1%)
Transfers and grants	-	-	-	-	-	-	1 177	-	1 177	-	4 234	-	(72.2%)
Other expenditure	203 426	203 426	11 971	5.9%	35 248	17.3%	19 022	9.4%	66 241	32.6%	14 620	54.9%	30.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(116 613)	(116 613)	91 261		(116 048)		(11 946)		(36 734)		(38 443)		
Transfers recognised - capital	120 339	120 339	67 131	55.8%	32 976	27.4%	77 522	64.4%	177 628	147.6%	183 095	182.1%	(57.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	3 725	3 725	158 392		(83 073)		65 575		140 894		144 652		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	3 725	3 725	158 392		(83 073)		65 575		140 894		144 652		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	3 725	3 725	158 392		(83 073)		65 575		140 894		144 652		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	3 725	3 725	158 392		(83 073)		65 575		140 894		144 652		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	124 299	217 897	9 750	7.8%	34 768	28.0%	47 490	21.8%	92 008	42.2%	21 119	41.3%	124.9%
National Government	94 057	105 667	7 758	8.2%	21 692	23.1%	17 442	16.5%	46 893	44.4%	12 238	41.8%	42.5%
Provincial Government	26 282	98 270	1 794	6.8%	11 263	42.9%	30 020	30.5%	43 077	43.8%	4 108	33.8%	630.8%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	120 339	203 937	9 552	7.9%	32 955	27.4%	47 462	23.3%	89 969	44.1%	16 346	39.5%	190.4%
Borrowing	2 500	-	179	7.2%	1 813	72.5%	-	-	1 992	-	4 738	60.1%	(100.0%)
Internally generated funds	1 460	3 960	19	1.3%	-	-	28	.7%	47	1.2%	35	16.3%	(20.0%)
Public contributions and donations	-	10 000	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	124 299	217 897	9 750	7.8%	34 768	28.0%	47 490	21.8%	92 008	42.2%	21 119	41.3%	124.9%
Governance and Administration	1 460	1 460	19	1.3%	-	-	28	1.9%	47	3.2%	35	19.2%	(20.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 460	1 460	19	1.3%	-	-	28	1.9%	47	3.2%	35	19.2%	(20.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	8 005	4 300	675	8.4%	7 097	88.7%	6 004	139.6%	13 776	320.4%	320	48.5%	1 777.5%
Community & Social Services	8 005	4 300	-	-	26	.3%	-	-	26	.6%	64	47.1%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	256	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	675	-	7 070	-	6 004	-	13 749	-	-	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	19 707	39 431	1 091	5.5%	5 766	29.3%	8 208	20.8%	15 066	38.2%	9 249	58.9%	(11.3%)
Planning and Development	3 674	-	-	-	-	-	-	-	-	-	-	100.0%	-
Road Transport	16 034	39 431	1 091	6.8%	5 766	36.0%	8 208	20.8%	15 066	38.2%	9 249	58.4%	(11.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	95 126	172 706	7 964	8.4%	21 905	23.0%	33 250	19.3%	63 119	36.5%	11 515	32.7%	188.8%
Electricity	12 500	42 500	179	1.4%	3 758	30.1%	20 774	48.9%	24 711	58.1%	7 695	63.5%	170.0%
Water	56 282	92 505	2 468	4.4%	4 437	7.9%	5 482	5.9%	12 387	13.4%	1 239	10.2%	342.3%
Waste Water Management	2 934	3 203	660	22.5%	1 127	38.4%	1 550	48.4%	3 337	104.2%	-	-	(100.0%)
Waste Management	23 410	34 498	4 657	19.9%	12 583	53.8%	5 445	15.8%	22 685	65.8%	2 581	86.9%	111.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	1 164 595	1 128 576	424 555	36.5%	220 673	18.9%	285 046	25.3%	930 274	82.4%	388 962	90.2%	(26.7%)
Property rates, penalties and collection charges	132 576	126 691	35 067	26.5%	24 098	18.2%	35 710	28.2%	94 874	74.9%	32 696	91.9%	9.2%
Service charges	539 009	472 217	118 388	22.0%	113 441	21.0%	130 088	27.5%	361 917	76.6%	122 192	69.7%	6.5%
Other revenue	58 208	54 149	13 191	22.7%	11 776	20.2%	11 736	21.7%	36 703	67.8%	12 885	72.6%	(8.9%)
Government - operating	251 910	242 953	139 949	55.6%	56 587	22.5%	43 463	17.9%	239 999	98.8%	45 398	87.2%	(4.3%)
Government - capital	120 339	213 937	115 631	96.1%	9 000	7.5%	60 726	28.4%	185 357	86.6%	173 971	175.0%	(65.1%)
Interest	62 553	18 629	2 329	3.7%	5 771	9.2%	3 322	17.8%	11 423	61.3%	1 819	191.2%	82.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 132 509)	(1 108 501)	(318 043)	28.1%	(216 969)	19.2%	(211 219)	19.1%	(746 231)	67.3%	(216 607)	53.2%	(2.5%)
Suppliers and employees	(1 120 109)	(1 083 101)	(314 041)	28.0%	(213 582)	19.1%	(203 743)	18.8%	(731 366)	67.5%	(211 272)	60.5%	(3.6%)
Finance charges	(12 400)	(25 400)	(4 002)	32.3%	(3 386)	27.3%	(7 477)	29.4%	(14 865)	58.5%	(5 335)	21.9%	40.1%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	1.6%	-
Net Cash from/(used) Operating Activities	32 086	20 075	106 512	332.0%	3 704	11.5%	73 826	367.8%	184 043	916.8%	172 355	(281.8%)	(57.2%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(124 299)	(227 708)	(32 273)	26.0%	(32 335)	26.0%	(21 690)	9.5%	(86 298)	37.9%	(20 125)	39.1%	7.8%
Capital assets	(124 299)	(227 708)	(32 273)	26.0%	(32 335)	26.0%	(21 690)	9.5%	(86 298)	37.9%	(20 125)	39.1%	7.8%
Net Cash from/(used) Investing Activities	(124 299)	(227 708)	(32 273)	26.0%	(32 335)	26.0%	(21 690)	9.5%	(86 298)	37.9%	(20 125)	39.1%	7.8%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(4 888)	(3 656)	(1 761)	36.0%	(859)	17.6%	(942)	25.8%	(3 562)	97.4%	-	37.1%	(100.0%)
Repayment of borrowing	(4 888)	(3 656)	(1 761)	36.0%	(859)	17.6%	(942)	25.8%	(3 562)	97.4%	-	37.1%	(100.0%)
Net Cash from/(used) Financing Activities	(4 888)	(3 656)	(1 761)	36.0%	(859)	17.6%	(942)	25.8%	(3 562)	97.4%	-	37.1%	(100.0%)
Net Increase/(Decrease) in cash held	(97 100)	(211 289)	72 478	(74.6%)	(29 490)	30.4%	51 194	(24.2%)	94 183	(44.6%)	152 230	(94.8%)	(66.4%)
Cash/cash equivalents at the year begin:	(256 598)	(69 787)	206 444	(80.5%)	278 922	(108.7%)	249 432	(357.4%)	206 444	(295.8%)	(22 173)	187.2%	(1 224.9%)
Cash/cash equivalents at the year end:	(353 698)	(281 075)	278 922	(78.9%)	249 432	(70.5%)	300 627	(107.0%)	300 627	(107.0%)	130 057	(37.7%)	131.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	31 794	7.5%	16 908	4.0%	11 566	2.7%	364 009	85.8%	424 277	30.7%	-	-	364 009
Trade and Other Receivables from Exchange Transactions - Electricity	17 343	27.3%	10 995	17.3%	3 014	4.7%	32 154	50.6%	63 505	4.6%	-	-	32 154
Receivables from Non-exchange Transactions - Property Rates	11 184	4.5%	10 855	4.3%	5 508	2.2%	222 025	89.0%	249 571	18.1%	-	-	222 025
Receivables from Exchange Transactions - Waste Water Management	4 929	5.7%	4 174	4.9%	3 092	3.6%	73 826	85.8%	86 022	6.2%	-	-	73 826
Receivables from Exchange Transactions - Waste Management	10 009	7.5%	6 379	4.8%	3 651	2.7%	113 237	85.0%	133 275	9.7%	-	-	113 237
Receivables from Exchange Transactions - Property Rental Debtors	96	16.2%	57	9.6%	14	2.3%	426	71.8%	594	-	-	-	426
Interest on Arrear Debtor Accounts	7 610	2.7%	8 213	2.9%	7 948	2.8%	261 319	91.7%	285 090	20.7%	-	-	261 319
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	22 036	16.0%	5 401	3.9%	2 858	2.1%	107 175	78.0%	137 471	10.0%	-	-	107 175
Total By Income Source	105 000	7.6%	62 983	4.6%	37 651	2.7%	1 174 172	85.1%	1 379 806	100.0%	-	-	1 174 172
Debtors Age Analysis By Customer Group													
Organs of State	2 519	15.9%	1 796	11.3%	912	5.8%	10 631	67.0%	15 858	1.1%	-	-	10 631
Commercial	38 905	5.9%	25 283	3.8%	14 145	2.1%	583 141	88.2%	661 474	47.9%	-	-	583 141
Households	61 789	9.5%	35 429	5.4%	22 172	3.4%	531 779	81.7%	651 170	47.2%	-	-	531 779
Other	1 787	3.5%	474	.9%	422	.8%	48 620	94.8%	51 304	3.7%	-	-	48 620
Total By Customer Group	105 000	7.6%	62 983	4.6%	37 651	2.7%	1 174 172	85.1%	1 379 806	100.0%	-	-	1 174 172

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	17 664	11.4%	18 328	11.8%	17 427	11.2%	101 892	65.6%	155 310	47.7%
Bulk Water	16 737	37.2%	10 740	23.9%	6 945	15.5%	10 523	23.4%	44 946	13.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	37 347	100.0%	-	-	-	-	-	-	37 347	11.5%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	10 819	14.7%	6 072	8.2%	8 574	11.6%	48 187	65.4%	73 653	22.6%
Auditor-General	32	.8%	458	11.1%	-	-	3 640	88.1%	4 130	1.3%
Other	-	-	-	-	23	.2%	10 405	99.8%	10 428	3.2%
Total	82 599	25.4%	35 599	10.9%	32 969	10.1%	174 647	53.6%	325 814	100.0%

Contact Details

Municipal Manager	Mr LR Thibini	018 788 9506
Financial Manager	Ms A R Ngwenya	018 788 9551

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: RAND WEST CITY (GT485)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	1 554 646	1 632 872	438 109	28.2%	328 161	21.1%	356 401	21.8%	1 122 671	68.8%	372 001	62.5%	(4.2%)
Property rates	192 778	220 403	81 197	42.1%	53 351	27.7%	45 743	20.8%	180 292	81.8%	40 872	48.1%	11.9%
Property rates - penalties and collection charges	-	-	-		-		-		-		-	-	
Service charges - electricity revenue	586 744	628 570	121 416	20.7%	125 694	21.4%	130 634	20.8%	377 743	60.1%	131 957	62.2%	(1.0%)
Service charges - water revenue	286 403	286 403	67 369	23.5%	70 023	24.4%	65 469	22.9%	202 860	70.8%	51 286	49.2%	27.7%
Service charges - sanitation revenue	50 606	52 606	14 771	29.2%	13 360	26.4%	12 479	23.7%	40 611	77.2%	18 189	76.1%	(31.4%)
Service charges - refuse revenue	51 940	57 940	14 388	27.7%	14 958	28.8%	13 864	23.9%	43 210	74.6%	9 917	55.6%	39.8%
Service charges - other	2 850	2 850	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3 626	2 583	556	15.3%	191	5.3%	198	7.7%	945	36.6%	420	29.3%	(52.9%)
Interest earned - external investments	3 193	3 193	1 139	35.7%	287	9.0%	372	11.7%	1 799	56.3%	1 449	152.3%	(74.3%)
Interest earned - outstanding debtors	18 509	24 509	4 186	22.6%	8 480	45.8%	7 859	32.1%	20 525	83.7%	3 469	46.5%	126.5%
Dividends received	50	50	-	-	-	-	-	-	-	-	-	-	-
Fines	10 599	18 599	805	7.6%	564	5.3%	1 296	7.0%	2 665	14.3%	1 631	31.6%	(20.6%)
Licences and permits	86	86	14	15.8%	19	22.0%	46	54.2%	79	92.0%	9	17.0%	410.3%
Agency services	28 365	28 365	10 560	37.2%	20 140	71.0%	4 034	14.2%	34 735	122.5%	9 239	150.8%	(56.3%)
Transfers recognised - operational	283 055	278 454	117 814	41.6%	12 462	4.4%	66 296	23.8%	196 572	70.6%	102 249	88.5%	(35.2%)
Other own revenue	35 842	28 262	3 896	10.9%	8 631	24.1%	8 109	28.7%	20 636	73.0%	1 314	18.1%	517.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 548 845	1 618 612	333 001	21.5%	333 511	21.5%	375 637	23.2%	1 042 149	64.4%	308 970	54.7%	21.6%
Employee related costs	490 246	494 273	126 888	25.9%	128 204	26.2%	124 766	25.2%	379 859	76.9%	109 654	54.8%	13.8%
Remuneration of councillors	26 361	26 361	5 950	22.6%	5 972	22.7%	7 823	29.7%	19 744	74.9%	5 874	54.2%	33.2%
Debt impairment	27 209	63 664	-	-	-	-	-	-	-	-	-	88.8%	-
Depreciation and asset impairment	172 624	172 624	-	-	-	-	40 815	23.6%	40 815	23.6%	-	-	(100.0%)
Finance charges	5 768	7 879	2 401	41.6%	1 786	31.0%	2 577	32.7%	6 764	85.8%	7 306	384.1%	(64.7%)
Bulk purchases	613 245	641 797	177 255	28.9%	153 306	25.0%	158 048	24.6%	488 609	76.1%	141 005	68.2%	12.1%
Other Materials	72 379	65 809	-	-	-	-	19 508	29.6%	19 508	29.6%	-	-	(100.0%)
Contracted services	42 567	41 322	9 770	23.0%	21 478	50.5%	8 244	20.0%	39 493	95.6%	13 319	50.1%	(38.1%)
Transfers and grants	1 590	1 590	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	96 855	103 293	10 737	11.1%	22 765	23.5%	13 855	13.4%	47 356	45.8%	31 813	45.4%	(56.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	5 801	14 260	105 108		(5 351)		(19 236)		80 522		63 031		
Transfers recognised - capital	156 634	247 310	-	-	48 334	30.9%	75 386	30.5%	123 720	50.0%	-	2.8%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	162 435	261 570	105 108		42 983		56 151		204 242		63 031		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	162 435	261 570	105 108		42 983		56 151		204 242		63 031		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	162 435	261 570	105 108		42 983		56 151		204 242		63 031		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	162 435	261 570	105 108		42 983		56 151		204 242		63 031		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	156 634	261 528	13 008	8.3%	44 785	28.6%	71 121	27.2%	128 914	49.3%	40 559	18.9%	75.4%
National Government	104 901	242 862	13 008	12.4%	44 586	42.5%	64 403	26.5%	121 997	50.2%	13 447	17.6%	378.9%
Provincial Government	51 733	4 466	-	-	199	.4%	1 614	36.1%	1 812	40.6%	27 111	21.1%	(94.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	156 634	247 328	13 008	8.3%	44 785	28.6%	66 016	26.7%	123 809	50.1%	40 559	19.5%	62.8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	14 200	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	5 104	-	5 104	-	-	-	(100.0%)
Capital Expenditure Standard Classification	156 634	261 528	13 008	8.3%	44 785	28.6%	71 121	27.2%	128 914	49.3%	40 559	18.9%	75.4%
Governance and Administration	-	14 200	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	14 200	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	22 105	49 696	801	3.6%	4 422	20.0%	4 902	9.9%	10 125	20.4%	4 483	24.3%	9.4%
Community & Social Services	8 933	49 696	-	-	199	2.2%	4 073	8.2%	4 272	8.6%	3 431	35.4%	18.7%
Sport And Recreation	13 172	-	801	6.1%	4 223	32.1%	828	-	5 853	-	1 052	17.7%	(21.3%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	47 818	69 433	792	1.7%	4 186	8.8%	20 187	29.1%	25 164	36.2%	2 607	8.1%	674.4%
Planning and Development	-	11 000	-	-	-	-	10 134	92.1%	10 134	92.1%	316	5.8%	3 105.9%
Road Transport	47 818	58 433	792	1.7%	4 186	8.8%	10 053	17.2%	15 030	25.7%	2 291	10.7%	338.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	86 711	128 199	11 415	13.2%	36 177	41.7%	46 032	35.9%	93 625	73.0%	33 469	25.3%	37.5%
Electricity	9 000	29 000	-		4 993	55.5%	10 836	37.4%	15 829	54.6%	466	1.7%	2 224.0%
Water	65 977	76 438	10 383	15.7%	30 533	46.3%	30 748	40.2%	71 664	93.8%	32 056	35.8%	(4.1%)
Waste Water Management	1 500	16 000	-	-	-	-	3 428	21.4%	3 428	21.4%	-	-	(100.0%)
Waste Management	10 234	6 760	1 033	10.1%	651	6.4%	1 019	15.1%	2 703	40.0%	947	11.1%	7.7%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	1 652 857	1 718 001	400 744	24.2%	407 290	24.6%	374 151	21.8%	1 182 185	68.8%	480 652	62.7%	(22.2%)
Property rates, penalties and collection charges	183 139	196 158	31 955	17.4%	50 504	27.6%	41 987	21.4%	124 446	63.4%	42 542	67.0%	(1.3%)
Service charges	929 759	888 548	175 217	18.8%	194 111	20.9%	185 952	20.9%	555 280	62.5%	158 548	45.9%	17.3%
Other revenue	78 519	78 938	12 794	16.3%	28 777	36.6%	34 491	43.7%	76 061	96.4%	171 395	413.7%	(79.9%)
Government - operating	283 054	279 954	114 399	40.4%	94 642	33.4%	63 651	22.7%	272 692	97.4%	6 706	27.7%	849.2%
Government - capital	156 634	247 310	64 830	41.4%	34 919	22.3%	46 618	18.9%	146 367	59.2%	96 016	68.4%	(51.4%)
Interest	21 702	27 042	1 549	7.1%	4 337	20.0%	1 451	5.4%	7 337	27.1%	5 445	591.8%	(73.3%)
Dividends	50	50	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 353 765)	(1 353 765)	(457 362)	33.8%	(345 933)	25.6%	(223 404)	16.5%	(1 026 700)	75.8%	(356 204)	61.5%	(37.3%)
Suppliers and employees	(1 346 936)	(1 346 936)	(457 045)	33.9%	(345 926)	25.7%	(221 813)	16.5%	(1 024 784)	76.1%	(349 173)	59.7%	(36.5%)
Finance charges	(5 238)	(5 238)	(317)	6.1%	(7)	.1%	(1 591)	30.4%	(1 916)	36.6%	(7 031)	387.5%	(77.4%)
Transfers and grants	(1 590)	(1 590)	-	-	-	-	-	-	-	-	-	1 582.1%	-
Net Cash from/(used) Operating Activities	299 093	364 236	(56 618)	(18.9%)	61 357	20.5%	150 746	41.4%	155 485	42.7%	124 448	66.3%	21.1%
Cash Flow from Investing Activities													
Receipts	-	-	(13 375)	-	(11 918)	-	(37 588)	-	(62 882)	-	(3 000)	-	1 153.0%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	(13 375)	-	(11 918)	-	(37 588)	-	(62 882)	-	(3 000)	-	1 153.0%
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(270 631)	(261 510)	(24 147)	8.9%	(48 334)	17.9%	(75 385)	28.8%	(147 866)	56.5%	(40 559)	19.5%	85.9%
Capital assets	(270 631)	(261 510)	(24 147)	8.9%	(48 334)	17.9%	(75 385)	28.8%	(147 866)	56.5%	(40 559)	19.5%	85.9%
Net Cash from/(used) Investing Activities	(270 631)	(261 510)	(37 522)	13.9%	(60 252)	22.3%	(112 974)	43.2%	(210 748)	80.6%	(43 559)	55.6%	159.4%
Cash Flow from Financing Activities													
Receipts	-	-	336	-	2 115	-	90 164	-	92 614	-	899	-	9 928.4%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	336	-	2 115	-	90 164	-	92 614	-	899	-	9 928.4%
Payments	(2 000)	(2 000)	(1 793)	89.6%	(585)	29.2%	(1 327)	66.4%	(3 705)	185.2%	(1 990)	23.1%	(33.3%)
Repayment of borrowing	(2 000)	(2 000)	(1 793)	89.6%	(585)	29.2%	(1 327)	66.4%	(3 705)	185.2%	(1 990)	23.1%	(33.3%)
Net Cash from/(used) Financing Activities	(2 000)	(2 000)	(1 457)	72.8%	1 530	(76.5%)	88 836	(4 441.8%)	88 910	(4 445.5%)	(1 091)	(3.0%)	(8 241.1%)
Net Increase/(Decrease) in cash held	26 462	100 726	(95 597)	(361.3%)	2 635	10.0%	126 609	125.7%	33 647	33.4%	79 798	99.5%	58.7%
Cash/cash equivalents at the year begin:	33 500	-	127 271	379.9%	31 674	94.6%	34 309	-	127 271	-	140 152	487.1%	(75.5%)
Cash/cash equivalents at the year end:	59 962	100 726	31 674	52.8%	34 309	57.2%	160 918	159.8%	160 918	159.8%	219 950	143.3%	(26.8%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	19 639	22.8%	10 758	12.5%	8 089	9.4%	47 524	55.3%	86 010	16.8%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	26 022	27.7%	6 456	6.9%	6 069	6.5%	55 524	59.0%	94 072	18.4%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 649	13.6%	(11 084)	(13.0%)	7 488	8.8%	77 522	90.6%	85 575	16.7%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 704	10.0%	2 151	5.8%	1 794	4.9%	29 271	79.3%	36 920	7.2%	-	-	-
Receivables from Exchange Transactions - Waste Management	4 266	10.1%	2 388	5.7%	2 019	4.8%	33 411	79.4%	42 084	8.2%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	61	9.2%	41	6.1%	36	5.4%	531	79.3%	670	.1%	-	-	-
Interest on Arrear Debtor Accounts	2 774	5.8%	2 483	5.1%	2 363	4.9%	40 596	84.2%	48 217	9.4%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5 033	4.2%	3 772	3.2%	1 916	1.6%	108 108	91.0%	118 830	23.2%	-	-	-
Total By Income Source	73 150	14.3%	16 965	3.3%	29 774	5.8%	392 488	76.6%	512 377	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	1 021	7.9%	585	4.5%	476	3.7%	10 843	83.9%	12 925	2.5%	-	-	-
Commercial	33 878	27.2%	9 710	7.8%	13 836	11.1%	67 193	53.9%	124 616	24.3%	-	-	-
Households	38 250	10.2%	6 671	1.8%	15 462	4.1%	314 453	83.9%	374 836	73.2%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	73 150	14.3%	16 965	3.3%	29 774	5.8%	392 488	76.6%	512 377	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	52 088	26.7%	43 857	22.4%	45 552	23.3%	53 916	27.6%	195 413	49.8%
Bulk Water	20 885	100.0%	-	-	-	-	-	-	20 885	5.3%
PAYE deductions	6 336	100.0%	-	-	-	-	-	-	6 336	1.6%
VAT (output less input)	13 118	100.0%	-	-	-	-	-	-	13 118	3.3%
Pensions / Retirement	6 364	100.0%	-	-	-	-	-	-	6 364	1.6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	14 102	16.0%	11 436	13.0%	3 522	4.0%	58 960	67.0%	88 020	22.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	61 934	100.0%	-	-	-	-	-	-	61 934	15.8%
Total	174 827	44.6%	55 293	14.1%	49 074	12.5%	112 876	28.8%	392 070	100.0%

Contact Details

Municipal Manager	Mr Themba Goba	011 411 0051/2
Financial Manager	Ms Beverly Gunqisa	011 411 0086/7

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: WEST RAND (DC48)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	520 071	297 803	147 022	28.3%	88 439	17.0%	55 887	18.8%	291 348	97.8%	60 719	79.5%	(8.0%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	2 352	601	99	4.2%	220	9.3%	506	84.2%	825	137.3%	139	3.1%	264.2%
Rental of facilities and equipment	2 324	661	155	6.7%	208	8.9%	243	36.7%	605	91.6%	153	60.1%	58.8%
Interest earned - external investments	1 995	1 521	132	6.6%	771	38.6%	15	1.0%	917	60.3%	431	68.9%	(96.6%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	400	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	883	611	-	-	51	5.8%	-	-	51	8.3%	16	18.3%	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	207 297	205 661	80 932	39.0%	73 879	35.6%	48 686	23.7%	203 497	98.9%	53 638	101.7%	(9.2%)
Other own revenue	304 820	88 748	65 704	21.6%	13 311	4.4%	6 438	7.3%	85 453	96.3%	6 342	27.1%	1.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	522 661	347 850	65 592	12.5%	79 325	15.2%	70 810	20.4%	215 727	62.0%	75 597	78.6%	(6.3%)
Employee related costs	191 218	159 252	40 942	21.4%	38 684	20.2%	38 927	24.4%	118 554	74.4%	37 551	67.8%	3.7%
Remuneration of councillors	14 316	12 789	2 897	20.2%	2 607	18.2%	3 320	26.0%	8 824	69.0%	2 853	47.9%	16.4%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	8 415	7 565	2 292	27.2%	2 365	28.1%	976	12.9%	5 632	74.5%	1 492	109.4%	(34.6%)
Finance charges	3 989	3 989	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	830	640	-	-	-	-	-	-	-	-	-	-	-
Contracted services	270 664	125 426	12 468	4.6%	24 180	8.9%	10 659	8.5%	47 307	37.7%	10 958	42.3%	(2.7%)
Transfers and grants	4 392	9 652	1 100	25.0%	1 100	25.0%	2 200	22.8%	4 400	45.6%	600	68.3%	266.7%
Other expenditure	28 837	28 536	5 893	20.4%	10 388	36.0%	14 728	51.6%	31 009	108.7%	22 143	132.3%	(33.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(2 590)	(50 047)	81 430		9 114		(14 923)		75 621		(14 877)		
Transfers recognised - capital	12 590	55 866	11 812	93.8%	-	-	44 054	78.9%	55 866	100.0%	8 850	76.8%	397.8%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	10 000	5 819	93 242		9 114		29 131		131 487		(6 027)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	10 000	5 819	93 242		9 114		29 131		131 487		(6 027)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	10 000	5 819	93 242		9 114		29 131		131 487		(6 027)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	10 000	5 819	93 242		9 114		29 131		131 487		(6 027)		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	10 000	53 307	15 727	157.3%	-	-	-	-	15 727	29.5%	5 462	55.6%	(100.0%)
National Government	10 000	53 277	15 727	157.3%	-	-	-	-	15 727	29.5%	5 420	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	10 000	53 277	15 727	157.3%	-	-	-	-	15 727	29.5%	5 420	55.9%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	30	-	-	-	-	-	-	-	-	42	16.8%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	10 000	53 307	15 727	157.3%	-	-	-	-	15 727	29.5%	5 462	55.6%	(100.0%)
Governance and Administration	-	30	-	-	-	-	-	-	-	-	42	16.8%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	42	16.8%	(100.0%)
Budget & Treasury Office	-	30	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	10 000	53 277	15 727	157.3%	-	-	-	-	15 727	29.5%	5 420	55.9%	(100.0%)
Planning and Development	10 000	53 277	15 727	157.3%	-	-	-	-	15 727	29.5%	5 420	55.9%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	525 780	347 124	163 270	31.1%	88 439	16.8%	99 943	28.8%	351 652	101.3%	69 569	79.3%	43.7%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	2 352	601	99	4.2%	220	9.3%	506	84.2%	825	137.3%	139	3.1%	264.2%
Other revenue	301 547	83 475	69 195	22.9%	13 569	4.5%	6 680	8.0%	89 445	107.2%	6 511	27.7%	2.6%
Government - operating	207 297	205 661	82 032	39.6%	73 879	35.6%	48 686	23.7%	204 597	99.5%	53 638	101.7%	(9.2%)
Government - capital	12 589	55 866	11 812	93.8%	-	-	44 054	78.9%	55 866	100.0%	8 850	76.8%	397.8%
Interest	1 995	1 521	132	6.6%	771	38.6%	16	1.1%	919	60.4%	431	68.9%	(96.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(514 245)	(346 139)	(113 091)	22.0%	(80 858)	15.7%	(69 581)	20.1%	(263 531)	76.1%	(74 950)	77.0%	(7.2%)
Suppliers and employees	(505 864)	(332 498)	(111 991)	22.1%	(79 758)	15.8%	(67 381)	20.3%	(259 131)	77.9%	(74 350)	77.6%	(9.4%)
Finance charges	(3 989)	(3 989)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(4 392)	(9 652)	(1 100)	25.0%	(1 100)	25.0%	(2 200)	22.8%	(4 400)	45.6%	(600)	59.2%	266.7%
Net Cash from/(used) Operating Activities	11 535	985	50 179	435.0%	7 581	65.7%	30 362	3 083.1%	88 121	8 948.4%	(5 380)	130.3%	(664.3%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(10 000)	(53 277)	(9 265)	92.7%	-	-	-	-	(9 265)	17.4%	(5 462)	55.6%	(100.0%)
Capital assets	(10 000)	(53 277)	(9 265)	92.7%	-	-	-	-	(9 265)	17.4%	(5 462)	55.6%	(100.0%)
Net Cash from/(used) Investing Activities	(10 000)	(53 277)	(9 265)	92.7%	-	-	-	-	(9 265)	17.4%	(5 462)	55.6%	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	1 535	(52 292)	40 914	2 665.9%	7 581	494.0%	30 362	(58.1%)	78 856	(150.8%)	(10 843)	(23.8%)	(380.0%)
Cash/cash equivalents at the year begin:	-	2 292	2 249	-	43 162	-	50 743	2 213.7%	2 249	98.1%	27 277	97.0%	86.0%
Cash/cash equivalents at the year end:	1 535	(50 000)	43 162	2 812.5%	50 743	3 306.4%	81 104	(162.2%)	81 104	(162.2%)	16 434	1 081.7%	393.5%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	403	1.1%	452	1.3%	348	1.0%	34 894	96.7%	36 097	100.0%	-	-	-
Total By Income Source	403	1.1%	452	1.3%	348	1.0%	34 894	96.7%	36 097	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	28 220	100.0%	28 220	78.2%	-	-	-
Commercial	234	8.6%	230	8.4%	141	5.2%	2 128	77.9%	2 733	7.6%	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	168	3.3%	222	4.3%	207	4.0%	4 546	88.4%	5 144	14.3%	-	-	-
Total By Customer Group	403	1.1%	452	1.3%	348	1.0%	34 894	96.7%	36 097	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	27 367	59.5%	7 287	15.8%	11 331	24.6%	-	-	45 985	98.7%
Auditor-General	604	100.0%	-	-	-	-	-	-	604	1.3%
Other	-	-	-	-	-	-	-	-	-	-
Total	27 971	60.0%	7 287	15.6%	11 331	24.3%	-	-	46 589	100.0%

Contact Details

Municipal Manager	Mr David Mokoena	011 411 5021
Financial Manager	Mr Romeo Mohaudi	011 411 5254

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ETHEKWINI (ETH)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

R thousands	2017/18 Budget Main appropriation	2017/18 Budget Adjusted Budget	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter 1st Q as % of Main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter 2nd Q as % of Main appropriation	2017/18 Third Quarter Actual Expenditure	2017/18 Third Quarter 3rd Q as % of adjusted budget	2017/18 Year to Date Actual Expenditure	2017/18 Year to Date Total Expenditure as % of adjusted budget	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	33 384 656	32 767 708	9 378 547	28.1%	7 642 409	22.9%	8 296 839	25.3%	25 317 795	77.3%	7 753 967	79.0%	7.0%
Property rates	6 907 500	7 013 367	2 003 342	29.0%	1 753 140	25.4%	2 167 678	30.9%	5 924 159	84.5%	1 744 398	82.5%	24.3%
Property rates - penalties and collection charges	-	-	-		-		-		-		11 690	-	(100.0%)
Service charges - electricity revenue	12 787 852	12 607 010	3 170 924	24.8%	2 879 666	22.5%	3 014 275	23.9%	9 064 864	71.9%	2 586 615	71.9%	16.5%
Service charges - water revenue	3 825 905	3 825 905	971 941	25.4%	989 316	25.9%	714 236	18.7%	2 675 493	69.9%	646 333	73.1%	10.5%
Service charges - sanitation revenue	890 031	960 169	249 378	28.0%	282 214	31.7%	273 451	28.5%	805 043	83.8%	154 658	78.8%	76.8%
Service charges - refuse revenue	624 509	667 484	164 711	26.4%	169 031	27.1%	153 124	22.9%	486 866	72.9%	147 351	77.0%	3.9%
Service charges - other	136 791	362 749	23 048	16.8%	139 364	101.9%	81 692	22.5%	244 104	67.3%	25 014	64.9%	226.6%
Rental of facilities and equipment	486 015	816 391	110 627	22.8%	279 787	57.6%	196 920	24.1%	587 334	71.9%	151 578	60.0%	29.9%
Interest earned - external investments	1 296 055	462 324	134 246	10.4%	138 408	10.7%	110 611	23.9%	383 265	82.9%	462 419	90.9%	(76.1%)
Interest earned - outstanding debtors	287 332	278 330	21 649	7.5%	35 699	12.4%	216 607	77.8%	273 954	98.4%	68 305	59.1%	217.1%
Dividends received	-	-	-		-		-		-		-	-	-
Fines	61 300	61 567	21 053	34.3%	10 428	17.0%	(23 631)	(38.4%)	7 851	12.8%	38 927	109.9%	(160.7%)
Licences and permits	38 189	38 189	8 940	23.4%	6 392	16.7%	11 793	30.9%	27 124	71.0%	11 436	74.5%	3.1%
Agency services	11 185	11 185	2 939	26.3%	3 007	26.9%	2 810	25.1%	8 756	78.3%	3 625	77.1%	(22.5%)
Transfers recognised - operational	3 087 889	5 355 545	1 153 846	37.4%	948 763	30.7%	2 494 210	46.6%	4 596 819	85.8%	713 226	84.8%	249.7%
Other own revenue	2 903 332	266 724	1 341 794	46.2%	5 357	.2%	(1 116 981)	(418.8%)	230 169	86.3%	986 274	104.9%	(213.3%)
Gains on disposal of PPE	40 768	40 768	110	.3%	1 838	4.5%	45	.1%	1 993	4.9%	2 118	16.6%	(97.9%)
Operating Expenditure	32 697 271	32 255 532	7 861 078	24.0%	7 459 812	22.8%	6 979 896	21.6%	22 300 785	69.1%	6 537 307	64.7%	6.8%
Employee related costs	9 824 018	9 780 760	2 197 337	22.4%	2 569 868	26.2%	2 309 681	23.6%	7 076 886	72.4%	1 925 638	71.3%	19.9%
Remuneration of councillors	107 947	107 947	28 325	26.2%	27 843	25.8%	32 004	29.6%	88 171	81.7%	27 158	74.7%	17.8%
Debt impairment	649 219	649 760	164 795	25.4%	176 047	27.1%	(206 174)	(31.7%)	134 668	20.7%	170 355	78.8%	(221.0%)
Depreciation and asset impairment	2 080 882	2 050 099	546 603	26.3%	555 021	26.7%	562 686	27.4%	1 664 310	81.2%	577 119	71.6%	(2.5%)
Finance charges	1 466 337	841 444	18 991	1.3%	291 673	19.9%	108 098	12.8%	418 762	49.8%	468 458	55.6%	(76.9%)
Bulk purchases	10 657 978	10 529 510	3 430 161	32.2%	1 802 818	16.9%	2 290 494	21.8%	7 523 474	71.5%	2 220 344	65.1%	3.2%
Other Materials	182 284	1 011 720	88 657	48.6%	152 447	83.6%	556 290	55.0%	797 393	78.8%	35 101	48.0%	1 484.8%
Contracted services	4 841 709	4 846 149	812 858	16.8%	1 242 040	25.7%	1 101 247	22.7%	3 156 146	65.1%	853 952	58.2%	29.0%
Transfers and grants	226 275	454 203	65 353	28.9%	138 387	61.2%	74 028	16.3%	277 768	61.2%	23 838	66.2%	210.6%
Other expenditure	2 659 875	1 983 190	507 969	19.1%	503 556	18.9%	152 318	7.7%	1 163 842	58.7%	221 257	48.7%	(31.2%)
Loss on disposal of PPE	749	749	28	3.7%	113	15.0%	(775)	(103.6%)	(635)	(84.8%)	14 087	5 826.9%	(105.5%)
Surplus/(Deficit)	687 385	512 176	1 517 470		182 597		1 316 943		3 017 010		1 216 659		
Transfers recognised - capital	3 807 036	3 771 387	481 960	12.7%	540 967	14.2%	125 051	3.3%	1 147 978	30.4%	640 689	57.4%	(80.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	4 494 421	4 283 562	1 999 430		723 564		1 441 994		4 164 988		1 857 348		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	4 494 421	4 283 562	1 999 430		723 564		1 441 994		4 164 988		1 857 348		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	4 494 421	4 283 562	1 999 430		723 564		1 441 994		4 164 988		1 857 348		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	4 494 421	4 283 562	1 999 430		723 564		1 441 994		4 164 988		1 857 348		

Part 2: Capital Revenue and Expenditure

R thousands	2017/18 Budget Main appropriation	2017/18 Budget Adjusted Budget	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter 1st Q as % of Main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter 2nd Q as % of Main appropriation	2017/18 Third Quarter Actual Expenditure	2017/18 Third Quarter 3rd Q as % of adjusted budget	2017/18 Year to Date Actual Expenditure	2017/18 Year to Date Total Expenditure as % of adjusted budget	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	7 340 084	7 335 632	891 584	12.1%	1 172 886	16.0%	722 179	9.8%	2 786 649	38.0%	1 258 115	61.2%	(42.6%)
National Government	2 944 747	2 899 344	323 974	11.0%	450 760	15.3%	506 610	17.5%	1 281 344	44.2%	380 843	49.5%	33.0%
Provincial Government	862 289	862 289	157 987	18.3%	105 986	12.3%	114 407	13.3%	378 380	43.9%	98 662	498.8%	16.0%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	9 753	-	-	-	-	9 979	102.3%	9 979	102.3%	693	17.0%	1 340.0%
Transfers recognised - capital	3 807 036	3 771 386	481 961	12.7%	556 746	14.6%	630 996	16.7%	1 669 703	44.3%	480 198	67.4%	31.4%
Borrowing	1 000 000	1 000 000	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 533 048	2 564 246	409 623	16.2%	616 140	24.3%	91 183	3.6%	1 116 946	43.6%	777 917	71.4%	(88.3%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	7 340 084	7 335 632	891 584	12.1%	1 172 886	16.0%	722 179	9.8%	2 786 649	38.0%	1 258 115	61.2%	(42.6%)
Governance and Administration	478 575	1 067 842	48 711	10.2%	71 462	14.9%	54 687	5.1%	174 860	16.4%	77 386	31.8%	(29.3%)
Executive & Council	20 205	297 391	4 538	22.5%	5 440	26.9%	4 134	1.4%	14 112	4.7%	1 528	39.1%	170.5%
Budget & Treasury Office	458 022	770 364	44 173	9.6%	37 121	8.1%	79 443	10.3%	160 737	20.9%	52 592	26.9%	51.1%
Corporate Services	348	86	-	-	28 901	8 304.9%	(28 890)	(33 437.5%)	11	12.7%	23 266	37.8%	(224.2%)
Community and Public Safety	1 843 699	1 942 828	222 607	12.1%	247 756	13.4%	217 784	11.2%	688 147	35.4%	235 355	100.4%	(7.5%)
Community & Social Services	364 496	347 477	17 759	4.9%	38 117	10.5%	28 706	8.3%	84 582	24.3%	13 389	24.5%	114.4%
Sport And Recreation	99 323	233 073	3 226	3.2%	1 837	1.8%	1 555	.7%	6 618	2.8%	2 459	39.3%	(36.8%)
Public Safety	76 416	57 164	8 136	10.6%	2 047	2.7%	3 910	6.8%	14 093	24.7%	8 450	25.7%	(53.7%)
Housing	1 289 375	1 287 375	190 631	14.8%	201 238	15.6%	181 875	14.1%	573 744	44.6%	210 154	147.3%	(13.5%)
Health	14 089	17 739	2 855	20.3%	4 517	32.1%	1 738	9.8%	9 110	51.4%	903	36.0%	92.5%
Economic and Environmental Services	2 572 453	1 835 078	268 068	10.4%	312 003	12.1%	207 677	11.3%	787 748	42.9%	353 331	50.9%	(41.2%)
Planning and Development	360 608	359 469	20 437	5.7%	72 725	20.2%	48 213	13.4%	141 375	39.3%	52 564	36.8%	(8.3%)
Road Transport	2 211 845	1 463 097	247 631	11.2%	239 278	10.8%	159 464	10.9%	646 373	44.2%	300 767	53.2%	(47.0%)
Environmental Protection	-	12 513	-	-	-	-	-	-	-	-	-	-	-
Trading Services	2 323 255	2 452 332	343 285	14.8%	538 012	23.2%	237 642	9.7%	1 118 939	45.6%	578 124	62.1%	(58.9%)
Electricity	806 000	762 114	154 632	19.2%	270 061	33.5%	130 277	17.1%	554 970	72.8%	236 662	53.5%	(45.0%)
Water	775 896	776 716	72 407	9.3%	132 039	17.0%	69 537	9.0%	273 983	35.3%	138 310	60.6%	(49.7%)
Waste Water Management	604 945	844 652	114 044	18.9%	117 819	19.5%	34 327	4.1%	266 190	31.5%	184 856	73.9%	(81.4%)
Waste Management	136 414	68 850	2 202	1.6%	18 093	13.3%	3 501	5.1%	23 796	34.6%	18 296	42.4%	(80.9%)
Other	122 101	37 552	8 913	7.3%	3 653	3.0%	4 390	11.7%	16 956	45.2%	13 919	33.1%	(68.5%)

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	35 978 203	35 445 241	9 708 319	27.0%	8 191 546	22.8%	8 719 162	24.6%	26 619 027	75.1%	9 141 060	75.6%	(4.6%)
Property rates, penalties and collection charges	6 562 125	6 662 699	2 003 342	30.5%	1 266 707	19.3%	2 357 902	35.4%	5 627 951	84.5%	1 756 074	84.9%	34.3%
Service charges	17 479 397	17 405 738	4 640 076	26.5%	3 347 537	19.2%	4 624 938	26.6%	12 612 551	72.5%	4 463 549	71.6%	3.6%
Other revenue	3 479 044	1 438 005	620 092	17.8%	1 421 673	40.9%	(906 576)	(63.0%)	1 135 190	78.9%	931 944	81.7%	(197.3%)
Government - operating	3 087 889	5 426 759	1 441 097	46.7%	966 885	31.3%	1 932 210	35.6%	4 340 192	80.0%	760 228	86.3%	154.2%
Government - capital	3 807 036	3 771 386	821 099	21.6%	859 159	22.6%	839 620	22.3%	2 519 879	66.8%	698 541	58.9%	20.2%
Interest	1 562 712	740 654	182 613	11.7%	329 584	21.1%	(128 932)	(17.4%)	383 265	51.7%	530 724	95.7%	(124.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(29 961 501)	(28 981 932)	(9 463 330)	31.6%	(7 801 676)	26.0%	(4 724 140)	16.3%	(21 989 146)	75.9%	(7 843 172)	79.8%	(39.8%)
Suppliers and employees	(28 268 890)	(27 686 345)	(9 378 985)	33.2%	(7 371 604)	26.1%	(4 542 026)	16.4%	(21 292 615)	76.9%	(7 350 878)	81.2%	(38.2%)
Finance charges	(1 466 337)	(841 444)	(18 991)	1.3%	(291 686)	19.9%	(108 086)	12.8%	(418 763)	49.8%	(468 456)	55.6%	(76.9%)
Transfers and grants	(226 275)	(454 143)	(65 353)	28.9%	(138 387)	61.2%	(74 028)	16.3%	(277 768)	61.2%	(23 838)	66.2%	210.5%
Net Cash from/(used) Operating Activities	6 016 702	6 463 308	244 989	4.1%	389 870	6.5%	3 995 022	61.8%	4 629 881	71.6%	1 297 888	54.4%	207.8%
Cash Flow from Investing Activities													
Receipts	22 432	22 432	(1 798)	(8.0%)	-	-	(973 160)	(4 338.2%)	(974 958)	(4 346.2%)	(7 573)	(24.8%)	12 750.4%
Proceeds on disposal of PPE	40 768	40 768	138	.3%	-	-	1 220	3.0%	1 358	3.3%	(7 573)	(19.2%)	(116.1%)
Decrease in non-current debtors	(1 516)	(1 516)	(1 938)	127.8%	-	-	(4 487)	296.0%	(6 425)	423.8%	-	-	(100.0%)
Decrease in other non-current receivables	(818)	(818)	2	(.2%)	-	-	(969 893)	118 568.8%	(969 891)	118 568.6%	-	-	(100.0%)
Decrease (increase) in non-current investments	(16 002)	(16 002)	-	-	-	-	-	-	-	-	-	-	-
Payments	(7 340 084)	(7 335 633)	(842 166)	11.5%	(1 222 304)	16.7%	(722 178)	9.8%	(2 786 648)	38.0%	(1 246 845)	55.3%	(42.1%)
Capital assets	(7 340 084)	(7 335 633)	(842 166)	11.5%	(1 222 304)	16.7%	(722 178)	9.8%	(2 786 648)	38.0%	(1 246 845)	55.3%	(42.1%)
Net Cash from/(used) Investing Activities	(7 317 652)	(7 313 200)	(843 964)	11.5%	(1 222 304)	16.7%	(1 695 338)	23.2%	(3 761 606)	51.4%	(1 254 418)	55.6%	35.1%
Cash Flow from Financing Activities													
Receipts	1 048 804	1 042 863	15 502	1.5%	-	-	(126 888)	(12.2%)	(111 386)	(10.7%)	224 122	18.7%	(156.6%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 000 000	1 000 000	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	48 804	42 863	15 502	31.8%	-	-	(126 888)	(296.0%)	(111 386)	(259.9%)	224 122	229.1%	(156.6%)
Payments	(703 549)	(703 549)	(130 974)	18.6%	(258 309)	36.7%	(162 574)	23.1%	(551 857)	78.4%	(395 788)	72.6%	(58.9%)
Repayment of borrowing	(703 549)	(703 549)	(130 974)	18.6%	(258 309)	36.7%	(162 574)	23.1%	(551 857)	78.4%	(395 788)	72.6%	(58.9%)
Net Cash from/(used) Financing Activities	345 255	339 314	(115 472)	(33.4%)	(258 309)	(74.8%)	(289 462)	(85.3%)	(663 243)	(195.5%)	(171 666)	2 795.3%	68.6%
Net Increase/(Decrease) in cash held	(955 695)	(510 578)	(714 447)	74.8%	(1 090 743)	114.1%	2 010 223	(393.7%)	205 032	(40.2%)	(128 196)	114.0%	(1 668.1%)
Cash/cash equivalents at the year begin:	6 336 321	6 336 321	6 296 972	99.4%	5 582 525	88.1%	4 491 781	70.9%	6 296 972	99.4%	5 746 649	95.7%	(21.8%)
Cash/cash equivalents at the year end:	5 380 626	5 825 743	5 582 525	103.8%	4 491 781	83.5%	6 502 004	111.6%	6 502 004	111.6%	5 618 453	92.3%	15.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	237 772	8.7%	139 692	5.1%	114 809	4.2%	2 252 789	82.1%	2 745 062	29.7%	-	-	1 263 277
Trade and Other Receivables from Exchange Transactions - Electricity	516 132	41.0%	138 213	11.0%	49 975	4.0%	555 294	44.1%	1 259 614	13.6%	-	-	579 674
Receivables from Non-exchange Transactions - Property Rates	303 657	10.9%	149 262	5.4%	97 454	3.5%	2 223 141	80.2%	2 773 515	30.0%	-	-	1 276 371
Receivables from Exchange Transactions - Waste Water Management	71 425	15.9%	47 942	10.6%	19 754	4.4%	311 154	69.1%	450 274	4.9%	-	-	207 216
Receivables from Exchange Transactions - Waste Management	43 486	21.6%	25 326	12.6%	8 667	4.3%	123 645	61.5%	201 124	2.2%	-	-	92 557
Receivables from Exchange Transactions - Property Rental Debtors	9 807	4.5%	7 700	3.5%	5 266	2.4%	195 194	89.6%	217 967	2.4%	-	-	100 308
Interest on Arrear Debtor Accounts	16 043	1.8%	11 291	1.3%	6 076	.7%	861 144	96.3%	894 555	9.7%	-	-	411 674
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(11 402)	(1.6%)	19 902	2.8%	26 874	3.8%	674 017	95.0%	709 391	7.7%	-	-	326 462
Total By Income Source	1 186 922	12.8%	539 327	5.8%	328 873	3.6%	7 196 378	77.8%	9 251 500	100.0%	-	-	4 257 540
Debtors Age Analysis By Customer Group													
Organs of State	88 446	15.0%	52 895	8.9%	35 166	5.9%	415 097	70.2%	591 604	6.4%	-	-	272 256
Commercial	616 721	25.2%	244 052	10.0%	95 980	3.9%	1 491 340	60.9%	2 448 092	26.5%	-	-	1 126 612
Households	463 498	7.6%	236 491	3.9%	194 406	3.2%	5 188 359	85.3%	6 082 754	65.7%	-	-	2 799 283
Other	18 257	14.1%	5 889	4.6%	3 322	2.6%	101 582	78.7%	129 050	1.4%	-	-	59 389
Total By Customer Group	1 186 922	12.8%	539 327	5.8%	328 873	3.6%	7 196 378	77.8%	9 251 500	100.0%	-	-	4 257 540

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	681 420	100.0%	-	-	-	-	-	-	681 420	29.4%
Bulk Water	202 998	100.0%	-	-	-	-	-	-	202 998	8.8%
PAYE deductions	108 532	100.0%	-	-	-	-	-	-	108 532	4.7%
VAT (output less input)	861	100.0%	-	-	-	-	-	-	861	-
Pensions / Retirement	118 734	100.0%	-	-	-	-	-	-	118 734	5.1%
Loan repayments	169 533	18.9%	14 805	1.6%	168 145	18.7%	545 874	60.8%	898 357	38.7%
Trade Creditors	188 526	70.4%	478	.2%	587	.2%	78 294	29.2%	267 887	11.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	40 765	100.0%	-	-	-	-	-	-	40 765	1.8%
Total	1 511 370	65.2%	15 283	.7%	168 732	7.3%	624 168	26.9%	2 319 553	100.0%

Contact Details

Municipal Manager	Mr Sipho Nzuza	031 311 2100
Financial Manager	Dr Krish Kumar	031 311 1131

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMDONI (KZN212)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	267 549	267 549	95 172	35.6%	43 541	16.3%	65 777	24.6%	204 489	76.4%	36 985	82.8%	77.8%
Property rates	80 304	80 304	35 967	44.8%	21 180	26.4%	13 916	17.3%	71 064	88.5%	1 205	98.8%	1 055.3%
Property rates - penalties and collection charges	-	-	794	-	(794)	-	607	-	607	-	754	111.2%	(19.5%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	2 642	-	1 309	-	6	-	3 958	-	-	-	(100.0%)
Service charges - other	9 096	9 096	61	.7%	1 110	12.2%	690	7.6%	1 861	20.5%	135	-	410.3%
Rental of facilities and equipment	5 091	5 091	1 618	31.8%	1 668	32.8%	1 117	21.9%	4 402	86.5%	1 369	83.8%	(18.4%)
Interest earned - external investments	12 075	12 075	-	-	-	-	-	-	-	-	19	.5%	(100.0%)
Interest earned - outstanding debtors	-	-	5	-	(5)	-	6	-	6	-	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 793	1 793	70	3.9%	89	4.9%	161	9.0%	320	17.8%	145	24.6%	10.6%
Licences and permits	7 812	7 812	2 114	27.1%	2 156	27.6%	2 129	27.3%	6 399	81.9%	2 069	76.3%	2.9%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	115 500	115 500	51 191	44.3%	14 944	12.9%	45 776	39.6%	111 911	96.9%	30 285	96.4%	51.1%
Other own revenue	35 878	35 878	710	2.0%	1 882	5.2%	1 369	3.8%	3 962	11.0%	1 003	12.0%	36.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	266 829	266 829	39 490	14.8%	59 607	22.3%	59 086	22.1%	158 183	59.3%	52 092	60.5%	13.4%
Employee related costs	97 603	97 603	17 701	18.1%	27 447	28.1%	23 087	23.7%	68 234	69.9%	20 064	75.0%	15.1%
Remuneration of councillors	12 611	12 611	2 043	16.2%	3 402	27.0%	3 333	26.4%	8 778	69.6%	2 086	49.5%	59.8%
Debt impairment	1 575	1 575	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	36 000	36 000	-	-	-	-	14 593	40.5%	14 593	40.5%	5 074	20.3%	187.6%
Finance charges	420	420	126	29.9%	32	7.7%	-	-	158	37.6%	93	75.9%	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	23 996	23 996	3 785	15.8%	8 463	35.3%	6 963	29.0%	19 211	80.1%	6 052	-	15.1%
Transfers and grants	3 963	3 963	251	6.3%	526	13.3%	280	7.1%	1 056	26.6%	1 156	82.1%	(75.8%)
Other expenditure	90 662	90 662	15 584	17.2%	19 738	21.8%	10 831	11.9%	46 153	50.9%	17 567	49.0%	(38.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	720	720	55 682		(16 067)		6 691		46 306		(15 108)		
Transfers recognised - capital	74 070	74 070	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	74 790	74 790	55 682		(16 067)		6 691		46 306		(15 108)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	74 790	74 790	55 682		(16 067)		6 691		46 306		(15 108)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	74 790	74 790	55 682		(16 067)		6 691		46 306		(15 108)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	74 790	74 790	55 682		(16 067)		6 691		46 306		(15 108)		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	74 070	74 070	11 143	15.0%	18 448	24.9%	21 722	29.3%	51 313	69.3%	21 811	41.7%	(.4%)
National Government	53 161	53 161	11 143	21.0%	10 023	18.9%	4 102	7.7%	25 268	47.5%	18 005	42.6%	(77.2%)
Provincial Government	438	438	-	-	7 321	1 671.5%	17 577	4 013.0%	24 898	5 684.5%	-	40.2%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	53 599	53 599	11 143	20.8%	17 344	32.4%	21 679	40.4%	50 167	93.6%	18 005	42.6%	20.4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	20 471	20 471	-	-	125	.6%	-	-	125	.6%	3 806	40.5%	(100.0%)
Public contributions and donations	-	-	-	-	979	-	43	-	1 022	-	-	-	(100.0%)
Capital Expenditure Standard Classification	74 070	74 070	11 143	15.0%	18 448	24.9%	21 722	29.3%	51 313	69.3%	21 811	41.7%	(.4%)
Governance and Administration	1 000	1 000	-	-	535	53.5%	63	6.3%	598	59.8%	95	91.3%	(34.0%)
Executive & Council	800	800	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	200	200	-	-	535	267.4%	-	-	535	267.4%	6	.6%	(100.0%)
Corporate Services	-	-	-	-	-	-	63	-	63	-	90	98.4%	(29.9%)
Community and Public Safety	3 675	3 675	-	-	405	11.0%	786	21.4%	1 191	32.4%	624	6.1%	25.9%
Community & Social Services	1 513	1 513	-	-	275	18.2%	220	14.5%	495	32.7%	624	222.2%	(64.8%)
Sport And Recreation	1 220	1 220	-	-	130	10.7%	566	46.4%	696	57.1%	-	-	(100.0%)
Public Safety	942	942	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	1 422	1 422	11 143	783.6%	17 508	1 231.3%	4 038	284.0%	32 690	2 298.9%	21 091	1 498.0%	(80.9%)
Planning and Development	1 020	1 020	-	-	-	-	-	-	-	-	6	2.7%	(100.0%)
Road Transport	402	402	11 143	2 771.9%	17 508	4 355.3%	4 038	1 004.6%	32 690	8 131.8%	21 085	31 104.6%	(80.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	16 835	-	16 835	-	-	3.1%	(100.0%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	16 835	-	16 835	-	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	3.1%	-
Other	67 973	67 973	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	318 497	318 497	88 233	27.7%	40 270	12.6%	67 632	21.2%	196 135	61.6%	74 536	85.2%	(9.3%)
Property rates, penalties and collection charges	72 274	72 274	11 773	16.3%	13 402	18.5%	16 215	22.4%	41 390	57.3%	11 769	55.8%	37.8%
Service charges	8 186	8 186	1 159	14.2%	1 588	19.4%	938	11.5%	3 685	45.0%	1 304	60.4%	(28.1%)
Other revenue	35 270	35 270	11 447	32.5%	4 264	12.1%	32 212	91.3%	47 923	135.9%	9 225	94.5%	249.2%
Government - operating	137 531	137 531	56 843	41.3%	3 500	2.5%	5 236	3.8%	65 579	47.7%	37 857	107.3%	(86.2%)
Government - capital	53 161	53 161	7 000	13.2%	15 000	28.2%	9 911	18.6%	31 911	60.0%	14 380	89.3%	(31.1%)
Interest	12 075	12 075	11	.1%	2 517	20.8%	3 120	25.8%	5 647	46.8%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(267 550)	(267 550)	(50 386)	18.8%	(40 005)	15.0%	(125 063)	46.7%	(215 454)	80.5%	(92 183)	145.2%	35.7%
Suppliers and employees	(263 167)	(263 167)	(50 166)	19.1%	(38 118)	14.5%	(57 821)	22.0%	(146 104)	55.5%	(92 090)	145.3%	(37.2%)
Finance charges	(420)	(420)	(126)	29.9%	(183)	43.5%	-	-	(308)	73.4%	(93)	75.9%	(100.0%)
Transfers and grants	(3 963)	(3 963)	(95)	2.4%	(1 705)	43.0%	(67 242)	1 696.9%	(69 042)	1 742.3%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	50 947	50 947	37 846	74.3%	265	.5%	(57 431)	(112.7%)	(19 319)	(37.9%)	(17 647)	16.5%	225.4%
Cash Flow from Investing Activities													
Receipts	-	-	995	-	-	-	(17 402)	-	(16 407)	-	2 662	-	(753.8%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	2 662	-	(100.0%)
Decrease in non-current debtors	-	-	995	-	-	-	-	-	995	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	(17 402)	-	(17 402)	-	-	-	(100.0%)
Payments	(74 070)	(74 070)	(33 270)	44.9%	(15 948)	21.5%	(5 681)	7.7%	(54 899)	74.1%	(7 829)	23.7%	(27.4%)
Capital assets	(74 070)	(74 070)	(33 270)	44.9%	(15 948)	21.5%	(5 681)	7.7%	(54 899)	74.1%	(7 829)	23.7%	(27.4%)
Net Cash from/(used) Investing Activities	(74 070)	(74 070)	(32 275)	43.6%	(15 948)	21.5%	(23 083)	31.2%	(71 305)	96.3%	(5 167)	18.6%	346.7%
Cash Flow from Financing Activities													
Receipts	-	-	15 000	-	-	-	-	-	15 000	-	10 000	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	15 000	-	-	-	-	-	15 000	-	10 000	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	15 000	-	-	-	-	-	15 000	-	10 000	(3 031.8%)	(100.0%)
Net Increase/(Decrease) in cash held	(23 123)	(23 123)	20 572	(89.0%)	(15 682)	67.8%	(80 514)	348.2%	(75 625)	327.1%	(12 815)	78.7%	528.3%
Cash/cash equivalents at the year begin:	199 386	199 386	11 748	5.9%	32 319	16.2%	16 637	8.3%	11 748	5.9%	65 980	5.2%	(74.8%)
Cash/cash equivalents at the year end:	176 263	176 263	32 319	18.3%	16 637	9.4%	(63 877)	(36.2%)	(63 877)	(36.2%)	53 165	29.1%	(220.1%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 984	8.8%	2 270	5.0%	1 117	2.5%	38 157	83.8%	45 527	73.8%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	7	100.0%	7	-	-	-	-
Receivables from Exchange Transactions - Waste Management	489	12.3%	325	8.2%	167	4.2%	2 989	75.3%	3 969	6.4%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	3	.3%	3	.3%	3	.3%	927	99.0%	936	1.5%	-	-	-
Interest on Arrear Debtor Accounts	0	-	26	.2%	24	.2%	11 845	99.6%	11 896	19.3%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(6 189)	1 011.4%	267	(43.7%)	167	(27.3%)	5 143	(840.4%)	(612)	(1.0%)	-	-	-
Total By Income Source	(1 714)	(2.8%)	2 891	4.7%	1 478	2.4%	59 068	95.7%	61 723	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	(63)	(.3%)	58	.2%	58	.3%	23 225	99.8%	23 279	37.7%	-	-	-
Commercial	355	6.1%	598	10.3%	232	4.0%	4 608	79.5%	5 793	9.4%	-	-	-
Households	(2 225)	(6.9%)	2 212	6.9%	1 299	4.1%	30 747	96.0%	32 033	51.9%	-	-	-
Other	219	35.5%	24	3.9%	(112)	(18.2%)	487	78.8%	618	1.0%	-	-	-
Total By Customer Group	(1 714)	(2.8%)	2 891	4.7%	1 478	2.4%	59 068	95.7%	61 723	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	186	5.0%	716	19.4%	269	7.3%	2 526	68.3%	3 696	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	186	5.0%	716	19.4%	269	7.3%	2 526	68.3%	3 696	100.0%

Contact Details

Municipal Manager	Mr Bongani A Xulu (Acting MM)	039 976 1202
Financial Manager	Ms Thandazile Mhlongo	039 976 2102

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMZUMBE (KZN213)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	148 387	148 387	60 419	40.7%	36 299	24.5%	36 760	24.8%	133 478	90.0%	34 642	84.4%	6.1%
Property rates	4 158	4 158	5 549	133.5%	0	-	0	-	5 550	133.5%	-	138.6%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	8	75.5%	(100.0%)
Service charges - other	20	20	3	13.4%	-	-	21	103.3%	23	116.7%	9	-	120.0%
Rental of facilities and equipment	100	100	32	32.4%	(32)	(31.6%)	73	72.7%	73	73.5%	13	25.1%	478.9%
Interest earned - external investments	11 630	11 630	3 061	26.3%	(1 175)	(10.1%)	1 096	9.4%	2 982	25.6%	3 248	94.8%	(66.3%)
Interest earned - outstanding debtors	-	-	-	-	-	-	2 090	-	2 090	-	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	84	-	0	-	1	-	85	-	5	29.8%	(81.2%)
Transfers recognised - operational	132 449	132 449	51 642	39.0%	37 156	28.1%	33 081	25.0%	121 879	92.0%	30 812	83.2%	7.4%
Other own revenue	30	30	49	164.3%	67	222.4%	398	1 326.4%	514	1 713.0%	547	(102.9%)	(27.2%)
Gains on disposal of PPE	-	-	-	-	282	-	-	-	282	-	-	-	-
Operating Expenditure	193 456	193 456	36 300	18.8%	32 299	16.7%	36 834	19.0%	105 433	54.5%	26 223	52.2%	40.5%
Employee related costs	52 674	52 674	11 621	22.1%	12 862	24.4%	11 367	21.6%	35 851	68.1%	9 446	62.2%	20.3%
Remuneration of councillors	14 773	14 773	3 554	24.1%	3 614	24.5%	4 327	29.3%	11 495	77.8%	3 487	74.8%	24.1%
Debt impairment	435	435	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	35 000	35 000	11 944	34.1%	(3 795)	(10.8%)	3 949	11.3%	12 098	34.6%	-	-	(100.0%)
Finance charges	305	305	2	.8%	9	3.0%	-	-	11	3.7%	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	2 600	2 600	550	21.2%	2 097	80.6%	2 582	99.3%	5 229	201.1%	553	68.9%	366.9%
Transfers and grants	4 100	4 100	39	1.0%	495	12.1%	-	-	534	13.0%	-	-	-
Other expenditure	83 568	83 568	8 588	10.3%	16 135	19.3%	13 599	16.3%	38 322	45.9%	12 736	70.3%	6.8%
Loss on disposal of PPE	-	-	-	-	882	-	1 009	-	1 890	-	-	-	(100.0%)
Surplus/(Deficit)	(45 069)	(45 069)	24 120		4 000		(74)		28 046		8 419		
Transfers recognised - capital	34 624	34 624	7 908	22.8%	7 150	20.6%	2 450	7.1%	17 508	50.6%	5 384	86.4%	(54.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(10 445)	(10 445)	32 028		11 149		2 376		45 554		13 803		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(10 445)	(10 445)	32 028		11 149		2 376		45 554		13 803		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(10 445)	(10 445)	32 028		11 149		2 376		45 554		13 803		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(10 445)	(10 445)	32 028		11 149		2 376		45 554		13 803		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	79 081	79 081	8 307	10.5%	4 723	6.0%	5 856	7.4%	18 886	23.9%	4 354	42.9%	34.5%
National Government	41 012	41 012	8 307	20.3%	4 723	11.5%	5 856	14.3%	18 886	46.1%	4 354	62.8%	34.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	41 012	41 012	8 307	20.3%	4 723	11.5%	5 856	14.3%	18 886	46.1%	4 354	57.1%	34.5%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	38 068	38 068	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	79 081	79 081	8 307	10.5%	4 723	6.0%	5 856	7.4%	18 886	23.9%	4 354	42.9%	34.5%
Governance and Administration	4 765	4 765	17	.4%	362	7.6%	306	6.4%	685	14.4%	335	46.6%	(8.7%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	4 765	4 765	17	.4%	362	7.6%	-	-	379	8.0%	-	-	-
Corporate Services	-	-	-	-	-	-	306	-	306	-	335	46.6%	(8.7%)
Community and Public Safety	350	350	4 543	1 297.9%	-	-	2 276	650.2%	6 818	1 948.1%	4 019	42.5%	(43.4%)
Community & Social Services	350	350	4 543	1 297.9%	-	-	2 276	650.2%	6 818	1 948.1%	4 019	42.5%	(43.4%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	73 966	73 966	3 747	5.1%	4 361	5.9%	3 275	4.4%	11 383	15.4%	-	-	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	73 966	73 966	3 747	5.1%	4 361	5.9%	3 275	4.4%	11 383	15.4%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	183 011	183 011	74 963	41.0%	54 510	29.8%	37 295	20.4%	166 768	91.1%	7 656	78.4%	387.1%
Property rates, penalties and collection charges	4 158	4 158	-	-	1 750	42.1%	1	-	1 751	42.1%	460	57.3%	(99.8%)
Service charges	20	20	3	13.4%	-	-	21	103.4%	23	116.8%	9	71.3%	120.0%
Other revenue	130	130	165	127.3%	184	141.3%	471	362.0%	820	630.6%	564	(93.8%)	(16.6%)
Government - operating	132 449	132 449	61 746	46.6%	37 638	28.4%	33 617	25.4%	133 001	100.4%	325	70.3%	10 243.7%
Government - capital	34 624	34 624	10 000	28.9%	12 000	34.7%	-	-	22 000	63.5%	3 000	107.2%	(100.0%)
Interest	11 630	11 630	3 049	26.2%	2 938	25.3%	3 186	27.4%	9 173	78.9%	3 298	95.5%	(3.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(158 020)	(158 020)	(21 802)	13.8%	(31 795)	20.1%	(36 827)	23.3%	(90 424)	57.2%	(23 251)	46.0%	58.4%
Suppliers and employees	(153 615)	(153 615)	(21 785)	14.2%	(31 791)	20.7%	(34 696)	22.6%	(88 271)	57.5%	(23 247)	50.8%	49.2%
Finance charges	(305)	(305)	(18)	5.8%	(4)	1.4%	(10)	3.2%	(32)	10.4%	(4)	2.7%	144.8%
Transfers and grants	(4 100)	(4 100)	-	-	-	-	(2 121)	51.7%	(2 121)	51.7%	-	5.8%	(100.0%)
Net Cash from/(used) Operating Activities	24 991	24 991	53 160	212.7%	22 715	90.9%	468	1.9%	76 344	305.5%	(15 595)	184.9%	(103.0%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(79 081)	(79 081)	(13 004)	16.4%	(4 723)	6.0%	(5 856)	7.4%	(23 584)	29.8%	(4 354)	42.5%	34.5%
Capital assets	(79 081)	(79 081)	(13 004)	16.4%	(4 723)	6.0%	(5 856)	7.4%	(23 584)	29.8%	(4 354)	42.5%	34.5%
Net Cash from/(used) Investing Activities	(79 081)	(79 081)	(13 004)	16.4%	(4 723)	6.0%	(5 856)	7.4%	(23 584)	29.8%	(4 354)	42.5%	34.5%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(54 090)	(54 090)	40 156	(74.2%)	17 992	(33.3%)	(5 388)	10.0%	52 760	(97.5%)	(19 949)	(409.6%)	(73.0%)
Cash/cash equivalents at the year begin:	190 000	190 000	158 888	83.6%	199 044	104.8%	217 036	114.2%	158 888	83.6%	79 002	-	174.7%
Cash/cash equivalents at the year end:	135 910	135 910	199 044	146.5%	217 036	159.7%	211 648	155.7%	211 648	155.7%	59 054	43.2%	258.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Ms NC Mgijima	039 972 0005
Financial Manager	Mr Kushi Audan	039 972 0005

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMUZIWABANTU (KZN214)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

R thousands	2017/18 Budget Main appropriation	2017/18 Budget Adjusted Budget	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter 1st Q as % of Main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter 2nd Q as % of Main appropriation	2017/18 Third Quarter Actual Expenditure	2017/18 Third Quarter 3rd Q as % of adjusted budget	2017/18 Year to Date Actual Expenditure	2017/18 Year to Date Total Expenditure as % of adjusted budget	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	151 105	165 536	98 798	65.4%	26 345	17.4%	50 206	30.3%	175 350	105.9%	12 444	59.9%	303.4%
Property rates	15 073	23 642	15 125	100.3%	849	5.6%	(3 559)	(15.1%)	12 415	52.5%	2 566	100.0%	(238.7%)
Property rates - penalties and collection charges	-	-	37	-	37	-	-	-	74	-	208	115.1%	(100.0%)
Service charges - electricity revenue	34 154	33 754	5 450	16.0%	1 182	3.5%	(17 833)	(52.8%)	(11 201)	(33.2%)	4 729	62.1%	(477.1%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	37	-	-	-	37	-	-	-	-
Service charges - refuse revenue	2 262	2 262	377	16.7%	4	.2%	(761)	(33.6%)	(380)	(16.8%)	542	83.6%	(240.4%)
Service charges - other	-	-	533	-	496	-	-	-	1 029	-	-	-	-
Rental of facilities and equipment	81	81	-	-	16	19.9%	(20)	(25.0%)	(4)	(5.1%)	35	71.2%	(157.9%)
Interest earned - external investments	7 416	9 416	675	9.1%	(1 662)	(22.4%)	(7 045)	(74.8%)	(8 032)	(85.3%)	2 629	122.2%	(368.0%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	825	825	226	27.3%	249	30.1%	(172)	(20.8%)	302	36.7%	6	69.5%	(2 956.1%)
Licences and permits	533	533	106	19.8%	25	4.8%	(52)	(9.7%)	79	14.9%	86	75.1%	(159.9%)
Agency services	2 118	2 118	384	18.1%	92	4.3%	(278)	(13.1%)	198	9.4%	369	70.6%	(175.2%)
Transfers recognised - operational	87 476	87 664	67 518	77.2%	27 789	31.8%	56 472	64.4%	151 779	173.1%	1 038	44.2%	5 342.3%
Other own revenue	1 167	5 241	8 367	717.0%	(2 768)	(237.2%)	23 453	447.5%	29 052	554.3%	236	107.7%	9 829.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	161 345	168 730	45 590	28.3%	41 141	25.5%	111 978	66.4%	198 710	117.8%	24 881	70.6%	350.0%
Employee related costs	60 735	60 735	15 389	25.3%	17 251	28.4%	12 237	20.1%	44 877	73.9%	10 589	75.8%	15.6%
Remuneration of councillors	8 646	8 646	731	8.5%	2 843	32.9%	707	8.2%	4 281	49.5%	1 864	69.2%	(62.1%)
Debt impairment	186	186	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	10 869	13 869	60	.6%	(180)	(1.7%)	(120)	(.9%)	(240)	(1.7%)	-	-	(100.0%)
Finance charges	897	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	30 852	30 852	10 195	33.0%	9 931	32.2%	3 659	11.9%	23 786	77.1%	5 265	63.9%	(30.5%)
Other Materials	1 997	1 408	194	9.7%	177	8.8%	(183)	(13.0%)	188	13.3%	64	49.0%	(386.7%)
Contracted services	3 369	3 321	496	14.7%	1 302	38.7%	2 337	70.4%	4 135	124.5%	928	75.9%	151.7%
Transfers and grants	2 655	2 655	-	-	1 146	43.2%	(1 212)	(45.6%)	(66)	(2.5%)	488	65.4%	(348.2%)
Other expenditure	41 139	47 058	18 524	45.0%	8 671	21.1%	94 552	200.9%	121 748	258.7%	5 683	98.5%	1 563.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(10 240)	(3 194)	53 208		(14 796)		(61 772)		(23 360)		(12 437)		
Transfers recognised - capital	23 685	23 685	9 403	39.7%	(7 835)	(33.1%)	-	-	1 568	6.6%	3	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	13 445	20 491	62 610		(22 631)		(61 772)		(21 792)		(12 434)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	13 445	20 491	62 610		(22 631)		(61 772)		(21 792)		(12 434)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	13 445	20 491	62 610		(22 631)		(61 772)		(21 792)		(12 434)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	13 445	20 491	62 610		(22 631)		(61 772)		(21 792)		(12 434)		

Part 2: Capital Revenue and Expenditure

R thousands	2017/18 Budget Main appropriation	2017/18 Budget Adjusted Budget	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter 1st Q as % of Main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter 2nd Q as % of Main appropriation	2017/18 Third Quarter Actual Expenditure	2017/18 Third Quarter 3rd Q as % of adjusted budget	2017/18 Year to Date Actual Expenditure	2017/18 Year to Date Total Expenditure as % of adjusted budget	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	79 112	71 492	7 252	9.2%	8 096	10.2%	9 153	12.8%	24 501	34.3%	6 082	52.6%	50.5%
National Government	22 501	22 501	6 739	29.9%	8 096	36.0%	3 488	15.5%	18 323	81.4%	6 083	89.0%	(42.7%)
Provincial Government	-	-	-	-	-	-	5 665	-	5 665	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	22 501	22 501	6 739	29.9%	8 096	36.0%	9 153	40.7%	23 988	106.6%	6 083	79.4%	50.5%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	56 611	48 991	513	.9%	-	-	-	-	513	1.0%	-	(2.1%)	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	(1)	-	(100.0%)
Capital Expenditure Standard Classification	79 112	71 492	7 252	9.2%	8 096	10.2%	9 153	12.8%	24 501	34.3%	6 082	52.6%	50.5%
Governance and Administration	3 350	3 700	178	5.3%	1 224	36.5%	421	11.4%	1 822	49.3%	17	7.4%	2 331.6%
Executive & Council	1 400	2 250	14	1.0%	846	60.5%	-	-	861	38.2%	-	-	-
Budget & Treasury Office	1 950	1 450	-	-	3	.2%	421	29.0%	424	29.3%	-	-	(100.0%)
Corporate Services	-	-	164	-	374	-	-	-	538	-	17	24.0%	(100.0%)
Community and Public Safety	11 310	12 460	-	-	(714)	(6.3%)	916	7.3%	202	1.6%	94	4.3%	869.3%
Community & Social Services	2 710	3 860	-	-	(714)	(26.3%)	900	23.3%	186	4.8%	94	4.3%	852.4%
Sport And Recreation	8 600	8 600	-	-	-	-	16	.2%	16	.2%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	64 452	47 501	3 114	4.8%	11 422	17.7%	1 570	3.3%	16 106	33.9%	1 247	30.7%	25.9%
Planning and Development	34 452	18 301	424	1.2%	2 317	6.7%	(763)	(4.2%)	1 978	10.8%	228	2.2%	(434.3%)
Road Transport	30 000	29 200	2 691	9.0%	9 105	30.4%	2 333	8.0%	14 128	48.4%	1 019	-	128.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	7 831	3 960	-	(3 836)	-	6 246	79.8%	6 370	81.3%	4 723	103.0%	32.3%
Electricity	-	3 030	-	-	-	-	(111)	(3.7%)	(111)	(3.7%)	26	4.5%	(521.5%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	4 801	3 960	-	(3 836)	-	6 357	132.4%	6 481	135.0%	4 696	110.8%	35.4%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	169 175	164 577	104 691	61.9%	115 215	68.1%	76 789	46.7%	296 696	180.3%	40 664	127.9%	88.8%
Property rates, penalties and collection charges	13 566	16 555	1 816	13.4%	6 128	45.2%	3 566	21.5%	11 510	69.5%	2 719	97.6%	31.1%
Service charges	32 776	32 414	3 715	11.3%	5 797	17.7%	5 440	16.8%	14 952	46.1%	5 394	62.4%	.8%
Other revenue	4 257	4 259	50 333	1 182.4%	67 673	1 589.7%	28 845	677.3%	146 850	3 448.0%	10 550	4 110.0%	173.4%
Government - operating	87 476	87 664	40 291	46.1%	27 008	30.9%	20 219	23.1%	87 518	99.8%	19 431	49.0%	4.1%
Government - capital	23 685	23 685	5 500	23.2%	6 000	25.3%	16 281	68.7%	27 781	117.3%	-	-	(100.0%)
Interest	7 415	-	3 037	41.0%	2 610	35.2%	2 439	-	8 086	-	2 569	121.3%	(5.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(148 064)	73 732	(99 894)	67.5%	(104 285)	70.4%	(25 361)	(34.4%)	(229 540)	(311.3%)	(44 815)	152.4%	(43.4%)
Suppliers and employees	(146 747)	73 313	(99 536)	67.8%	(103 927)	70.8%	(25 361)	(34.6%)	(228 824)	(312.1%)	(44 353)	152.3%	(42.8%)
Finance charges	(898)	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(419)	419	(358)	85.4%	(358)	85.4%	-	-	(715)	(170.7%)	(462)	436.4%	(100.0%)
Net Cash from/(used) Operating Activities	21 111	238 309	4 798	22.7%	10 931	51.8%	51 428	21.6%	67 157	28.2%	(4 151)	36.0%	(1 338.9%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(79 111)	71 492	(7 899)	10.0%	(7 426)	9.4%	(6 804)	(9.5%)	(22 130)	(31.0%)	(6 082)	54.4%	11.9%
Capital assets	(79 111)	71 492	(7 899)	10.0%	(7 426)	9.4%	(6 804)	(9.5%)	(22 130)	(31.0%)	(6 082)	54.4%	11.9%
Net Cash from/(used) Investing Activities	(79 111)	71 492	(7 899)	10.0%	(7 426)	9.4%	(6 804)	(9.5%)	(22 130)	(31.0%)	(6 082)	54.4%	11.9%
Cash Flow from Financing Activities													
Receipts	10	9 426	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	9 416	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	10	10	-	-	-	-	-	-	-	-	-	-	-
Payments	(656)	656	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(656)	656	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(646)	10 082	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(58 646)	319 883	(3 102)	5.3%	3 505	(6.0%)	44 624	13.9%	45 027	14.1%	(10 233)	372.6%	(536.1%)
Cash/cash equivalents at the year begin:	107 432	-	-	-	(3 102)	(2.9%)	403	-	-	-	12 258	8.3%	(96.7%)
Cash/cash equivalents at the year end:	48 786	319 883	(3 102)	(6.4%)	403	.8%	45 027	14.1%	45 027	14.1%	2 025	1.9%	2 123.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	(432)	(9.6%)	254	5.6%	757	16.8%	3 939	87.2%	4 518	24.3%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 177	8.9%	825	6.3%	619	4.7%	10 547	80.1%	13 168	70.9%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	184	21.0%	117	13.3%	80	9.1%	496	56.6%	877	4.7%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	930	5.0%	1 195	6.4%	1 456	7.8%	14 982	80.7%	18 563	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	593	8.5%	325	4.7%	358	5.1%	5 715	81.7%	6 992	37.7%	-	-	-
Commercial	1 485	27.8%	586	11.0%	460	8.6%	2 818	52.7%	5 349	28.8%	-	-	-
Households	(1 149)	(18.5%)	284	4.6%	638	10.3%	6 449	103.6%	6 222	33.5%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	930	5.0%	1 195	6.4%	1 456	7.8%	14 982	80.7%	18 563	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr VM Kubeka	039 433 3500
Financial Manager	Mr I Ogle	039 433 1301

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: RAY NKONYENI (KZN216)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	830 018	830 018	287 016	34.6%	301 078	36.3%	160 207	19.3%	748 301	90.2%	221 666	76.7%	(27.7%)
Property rates	358 959	358 959	118 697	33.1%	106 106	29.6%	34 261	9.5%	259 063	72.2%	99 930	73.5%	(65.7%)
Property rates - penalties and collection charges	-	-	43	-	12	-	-	-	55	-	34	76.6%	(100.0%)
Service charges - electricity revenue	105 028	105 028	29 725	28.3%	29 873	28.4%	28 481	27.1%	88 080	83.9%	30 444	65.7%	(6.4%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	61 631	61 631	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	15 678	-	12 664	-	12 877	-	41 219	-	12 100	63.5%	6.4%
Service charges - other	-	-	146	-	95	-	-	-	240	-	-	-	-
Rental of facilities and equipment	3 266	3 266	750	23.0%	697	21.3%	740	22.7%	2 187	67.0%	449	85.0%	65.0%
Interest earned - external investments	3 400	3 400	708	20.8%	851	25.0%	385	11.3%	1 944	57.2%	1 276	75.0%	(69.9%)
Interest earned - outstanding debtors	10 235	10 235	2 395	23.4%	1 224	12.0%	869	8.5%	4 488	43.8%	3 510	89.7%	(75.2%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	16 016	16 016	4 211	26.3%	1 852	11.6%	174	1.1%	6 237	38.9%	3 346	82.2%	(94.8%)
Licences and permits	13 279	13 279	1 198	9.0%	1 306	9.8%	1 452	10.9%	3 957	29.8%	2 609	44.8%	(44.3%)
Agency services	30	30	1 192	3 973.1%	989	3 295.6%	831	2 770.2%	3 012	10 038.9%	-	4 541.6%	(100.0%)
Transfers recognised - operational	217 740	217 740	63 126	29.0%	90 859	41.7%	78 099	35.9%	232 085	106.6%	60 056	48.4%	30.0%
Other own revenue	40 434	40 434	49 146	121.5%	54 550	134.9%	2 038	5.0%	105 735	261.5%	7 914	213.8%	(74.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	928 646	928 646	191 466	20.6%	178 729	19.2%	84 581	9.1%	454 777	49.0%	186 889	58.5%	(54.7%)
Employee related costs	384 257	384 257	102 279	26.6%	74 374	19.4%	29 747	7.7%	206 400	53.7%	82 248	68.5%	(63.8%)
Remuneration of councillors	26 255	26 255	5 477	20.9%	6 293	24.0%	2 185	8.3%	13 955	53.2%	6 335	67.9%	(65.5%)
Debt impairment	3 200	3 200	-	-	1 085	33.9%	485	15.2%	1 571	49.1%	-	-	(100.0%)
Depreciation and asset impairment	70 658	70 658	4 970	7.0%	-	-	-	-	4 970	7.0%	-	-	-
Finance charges	4 286	4 286	-	-	203	4.7%	-	-	203	4.7%	-	45.9%	-
Bulk purchases	80 712	80 712	25 852	32.0%	22 718	28.1%	19 567	24.2%	68 138	84.4%	20 548	77.9%	(4.8%)
Other Materials	43 496	43 496	4 638	10.7%	853	2.0%	1 666	3.8%	7 157	16.5%	14 976	52.2%	(88.9%)
Contracted services	50 412	50 412	6 315	12.5%	21 805	43.3%	22 855	45.3%	50 975	101.1%	5 592	29.8%	308.7%
Transfers and grants	9 945	9 945	438	4.4%	13 050	131.2%	(12 588)	(126.6%)	901	9.1%	4 795	65.4%	(362.5%)
Other expenditure	255 425	255 425	41 496	16.2%	38 348	15.0%	20 663	8.1%	100 507	39.3%	52 395	61.0%	(60.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(98 629)	(98 629)	95 549		122 349		75 625		293 524		34 777		
Transfers recognised - capital	197 057	197 057	15 633	7.9%	1	-	0	-	15 634	7.9%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	98 429	98 429	111 183		122 350		75 625		309 158		34 777		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	98 429	98 429	111 183		122 350		75 625		309 158		34 777		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	98 429	98 429	111 183		122 350		75 625		309 158		34 777		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	98 429	98 429	111 183		122 350		75 625		309 158		34 777		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	132 788	132 788	19 488	14.7%	26 801	20.2%	10 468	7.9%	56 756	42.7%	16 608	26.7%	(37.0%)
National Government	98 202	98 202	14 448	14.7%	17 546	17.9%	583	.6%	32 577	33.2%	9 119	39.4%	(93.6%)
Provincial Government	-	-	3 684	-	5 306	-	8 765	-	17 755	-	4 233	9.3%	107.0%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	98 202	98 202	18 133	18.5%	22 852	23.3%	9 348	9.5%	50 333	51.3%	13 353	21.6%	(30.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	34 586	34 586	1 355	3.9%	3 948	11.4%	1 120	3.2%	6 424	18.6%	3 255	86.1%	(65.6%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	132 788	132 788	19 488	14.7%	26 801	20.2%	10 468	7.9%	56 756	42.7%	16 608	26.7%	(37.0%)
Governance and Administration	1 885	1 885	18 559	984.3%	24 362	1 292.1%	10 468	555.2%	53 389	2 831.6%	16 608	164.0%	(37.0%)
Executive & Council	1 139	1 139	18 559	1 629.3%	24 140	2 119.2%	10 468	918.9%	53 167	4 667.5%	16 348	172.6%	(36.0%)
Budget & Treasury Office	746	746	-	-	21	2.8%	-	-	21	2.8%	-	-	-
Corporate Services	-	-	-	-	202	-	-	-	202	-	260	26.2%	(100.0%)
Community and Public Safety	45 657	45 657	13	-	350	.8%	-	-	364	.8%	-	.3%	-
Community & Social Services	21 728	21 728	-	-	209	1.0%	-	-	209	1.0%	-	-	-
Sport And Recreation	1 720	1 720	-	-	141	8.2%	-	-	141	8.2%	-	-	-
Public Safety	150	150	-	-	-	-	-	-	-	-	-	3.9%	-
Housing	22 059	22 059	13	.1%	-	-	-	-	13	.1%	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	58 899	58 899	-	-	9	-	-	-	9	-	-	-	-
Planning and Development	19 709	19 709	-	-	9	-	-	-	9	-	-	-	-
Road Transport	38 951	38 951	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	239	239	-	-	-	-	-	-	-	-	-	-	-
Trading Services	26 317	26 317	915	3.5%	2 079	7.9%	-	-	2 994	11.4%	-	-	-
Electricity	24 309	24 309	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	915	-	2 079	-	-	-	2 994	-	-	-	-
Waste Management	2 008	2 008	-	-	-	-	-	-	-	-	-	-	-
Other	30	30	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	980 249	980 258	200 504	20.5%	208 886	21.3%	216 457	22.1%	625 847	63.8%	221 663	72.3%	(2.3%)
Property rates, penalties and collection charges	341 011	341 011	66 216	19.4%	101 957	29.9%	105 255	30.9%	273 428	80.2%	99 964	80.7%	5.3%
Service charges	158 326	158 326	45 307	28.6%	27 878	17.6%	28 481	18.0%	101 666	64.2%	41 683	79.5%	(31.7%)
Other revenue	59 142	59 142	56 294	95.2%	10 376	17.5%	3 966	6.7%	70 636	119.4%	15 177	119.7%	(73.9%)
Government - operating	217 730	217 740	29 376	13.5%	68 264	31.4%	77 526	35.6%	175 166	80.4%	60 052	63.2%	29.1%
Government - capital	197 057	197 057	-	-	2	-	0	-	2	-	-	-	(100.0%)
Interest	6 982	6 982	3 311	47.4%	410	5.9%	1 229	17.6%	4 950	70.9%	4 786	155.9%	(74.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(782 333)	(782 333)	72 198	(9.2%)	(241 584)	30.9%	(171 554)	21.9%	(340 941)	43.6%	(187 895)	24.4%	(8.7%)
Suppliers and employees	(769 196)	(769 196)	72 110	(9.4%)	(260 667)	33.9%	(193 456)	25.2%	(382 012)	49.7%	(182 107)	24.2%	6.2%
Finance charges	(4 286)	(4 286)	-	-	(203)	4.7%	-	-	(203)	4.7%	(82)	(43.9%)	(100.0%)
Transfers and grants	(8 851)	(8 851)	87	(1.0%)	19 285	(217.9%)	21 902	(247.4%)	41 274	(466.3%)	(5 705)	63.7%	(483.9%)
Net Cash from/(used) Operating Activities	197 916	197 926	272 702	137.8%	(32 698)	(16.5%)	44 903	22.7%	284 907	143.9%	33 768	342.4%	33.0%
Cash Flow from Investing Activities													
Receipts	804	804	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	804	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	804	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(231 643)	(231 643)	-	-	(25 143)	10.9%	(19 812)	8.6%	(44 955)	19.4%	-	-	(100.0%)
Capital assets	(231 643)	(231 643)	-	-	(25 143)	10.9%	(19 812)	8.6%	(44 955)	19.4%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(230 839)	(230 839)	-	-	(25 143)	10.9%	(19 812)	8.6%	(44 955)	19.5%	-	-	(100.0%)
Cash Flow from Financing Activities													
Receipts	600	600	-	-	3	.5%	67	11.2%	70	11.7%	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	600	600	-	-	3	.5%	67	11.2%	70	11.7%	-	-	(100.0%)
Payments	(7 728)	(7 728)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(7 728)	(7 728)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(7 128)	(7 128)	-	-	3	-	67	(.9%)	70	(1.0%)	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(40 051)	(40 042)	272 702	(680.9%)	(57 838)	144.4%	25 158	(62.8%)	240 021	(599.4%)	33 768	(1 847.8%)	(25.5%)
Cash/cash equivalents at the year begin:	91 721	93 557	87 142	95.0%	359 843	392.3%	302 005	322.8%	87 142	93.1%	492 160	73.2%	(38.6%)
Cash/cash equivalents at the year end:	51 670	53 516	359 843	696.4%	302 005	584.5%	327 163	611.3%	327 163	611.3%	525 928	551.8%	(37.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	13	5.7%	11	4.9%	5	2.2%	198	87.3%	227	.1%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	9 634	54.3%	3 420	19.3%	733	4.1%	3 956	22.3%	17 743	6.4%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	29 402	17.2%	16 412	9.6%	8 967	5.3%	115 841	67.9%	170 621	61.9%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 614	13.5%	2 239	8.3%	1 360	5.1%	19 641	73.1%	26 854	9.7%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	154	7.3%	119	5.6%	84	4.0%	1 758	83.1%	2 115	.8%	-	-	-
Interest on Arrear Debtor Accounts	1 397	3.6%	1 341	3.5%	1 277	3.3%	34 744	89.6%	38 759	14.1%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 269	11.8%	1 100	5.7%	448	2.3%	15 405	80.1%	19 222	7.0%	-	-	-
Total By Income Source	46 482	16.9%	24 642	8.9%	12 873	4.7%	191 544	69.5%	275 541	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	1 105	10.2%	1 109	10.3%	1 767	16.3%	6 834	63.2%	10 815	3.9%	-	-	-
Commercial	14 598	36.1%	4 602	11.4%	2 120	5.2%	19 108	47.3%	40 429	14.7%	-	-	-
Households	29 042	15.0%	14 498	7.5%	8 865	4.6%	141 700	73.0%	194 105	70.4%	-	-	-
Other	1 737	5.8%	4 433	14.7%	122	.4%	23 902	79.2%	30 193	11.0%	-	-	-
Total By Customer Group	46 482	16.9%	24 642	8.9%	12 873	4.7%	191 544	69.5%	275 541	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	7 744	100.0%	-	-	-	-	-	-	7 744	30.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	18 081	100.0%	-	-	-	-	-	-	18 081	70.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	25 825	100.0%	-	-	-	-	-	-	25 825	100.0%

Contact Details

Municipal Manager	Mr Maxwell Sihle Mbili	039 688 2021
Financial Manager	Ms N QGOLA	039 312 8302

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UGU (DC21)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

R thousands	2017/18 Budget Main appropriation	2017/18 Budget Adjusted Budget	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter 1st Q as % of Main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter 2nd Q as % of Main appropriation	2017/18 Third Quarter Actual Expenditure	2017/18 Third Quarter 3rd Q as % of adjusted budget	2017/18 Year to Date Actual Expenditure	2017/18 Year to Date Total Expenditure as % of adjusted budget	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	912 678	912 678	97 961	10.7%	176 124	19.3%	117 497	12.9%	391 582	42.9%	133 124	71.5%	(11.7%)
Property rates	-	-	-	-	-	-	17	-	17	-	-	-	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	315 836	315 836	66 051	20.9%	172 170	54.5%	49 715	15.7%	287 936	91.2%	57 916	50.4%	(14.2%)
Service charges - sanitation revenue	113 236	113 236	26 860	23.7%	8 235	7.3%	18 736	16.5%	53 830	47.5%	27 428	72.9%	(31.7%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	1 955	-	(5 275)	-	(283)	-	(3 602)	-	-	-	(100.0%)
Rental of facilities and equipment	1 160	1 160	(374)	(32.2%)	(47)	(4.0%)	-	-	(420)	(36.2%)	197	79.0%	(100.0%)
Interest earned - external investments	20 813	20 813	-	-	-	-	-	-	-	-	6 999	92.1%	(100.0%)
Interest earned - outstanding debtors	3 848	3 848	3 226	83.8%	1 601	41.6%	-	-	4 827	125.4%	1 849	80.0%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	0	-	-	-	0	-	-	-	-
Licences and permits	-	-	-	-	(30)	-	-	-	(30)	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	445 808	445 808	243	.1%	(846)	(.2%)	49 156	11.0%	48 553	10.9%	35 001	88.5%	40.4%
Other own revenue	11 977	11 977	-	-	316	2.6%	156	1.3%	472	3.9%	3 734	64.4%	(95.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	913 431	913 431	199 657	21.9%	181 655	19.9%	95 574	10.5%	476 885	52.2%	250 860	78.7%	(61.9%)
Employee related costs	350 373	350 373	98 186	28.0%	59 061	16.9%	29 553	8.4%	186 801	53.3%	88 723	74.4%	(66.7%)
Remuneration of councillors	13 306	13 306	2 228	16.7%	1 359	10.2%	712	5.3%	4 299	32.3%	2 256	60.9%	(68.5%)
Debt impairment	3 000	3 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	121 047	121 047	12 823	10.6%	0	-	(12 823)	(10.6%)	0	-	57 320	121.2%	(122.4%)
Finance charges	9 771	9 771	-	-	4 520	46.3%	-	-	4 520	46.3%	2 800	192.0%	(100.0%)
Bulk purchases	76 034	76 034	5 468	7.2%	-	-	-	-	5 468	7.2%	18 143	63.8%	(100.0%)
Other Materials	8 962	8 962	1 547	17.3%	1 334	14.9%	538	6.0%	3 419	38.2%	1 658	42.9%	(67.6%)
Contracted services	35 558	35 558	35 014	98.5%	78 493	220.7%	60 488	170.1%	173 995	489.3%	11 993	63.4%	404.4%
Transfers and grants	18 310	18 310	6	-	10 157	55.5%	61	.3%	10 224	55.8%	14 156	364.3%	(99.6%)
Other expenditure	277 070	277 070	28 519	10.3%	26 414	9.5%	16 231	5.9%	71 164	25.7%	53 813	58.5%	(69.8%)
Loss on disposal of PPE	-	-	15 864	-	316	-	813	-	16 994	-	-	-	(100.0%)
Surplus/(Deficit)	(753)	(753)	(101 696)		(5 530)		21 923		(85 303)		(117 735)		
Transfers recognised - capital	279 116	279 116	257 334	92.2%	(47 984)	(17.2%)	10 350	3.7%	219 699	78.7%	37 140	56.7%	(72.1%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	278 363	278 363	155 638		(53 515)		32 273		134 396		(80 595)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	278 363	278 363	155 638		(53 515)		32 273		134 396		(80 595)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	278 363	278 363	155 638		(53 515)		32 273		134 396		(80 595)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	278 363	278 363	155 638		(53 515)		32 273		134 396		(80 595)		

Part 2: Capital Revenue and Expenditure

R thousands	2017/18 Budget Main appropriation	2017/18 Budget Adjusted Budget	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter 1st Q as % of Main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter 2nd Q as % of Main appropriation	2017/18 Third Quarter Actual Expenditure	2017/18 Third Quarter 3rd Q as % of adjusted budget	2017/18 Year to Date Actual Expenditure	2017/18 Year to Date Total Expenditure as % of adjusted budget	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	362 325	362 325	65 276	18.0%	81 760	22.6%	18 743	5.2%	165 779	45.8%	62 990	51.3%	(70.2%)
National Government	278 851	278 851	65 275	23.4%	79 961	28.7%	13 549	4.9%	158 786	56.9%	58 293	57.3%	(76.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	278 851	278 851	65 275	23.4%	79 961	28.7%	13 549	4.9%	158 786	56.9%	58 293	57.3%	(76.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	83 474	83 474	0	-	1 799	2.2%	5 194	6.2%	6 993	8.4%	4 697	15.7%	10.6%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	362 325	362 325	65 276	18.0%	81 760	22.6%	18 743	5.2%	165 779	45.8%	62 990	51.3%	(70.2%)
Governance and Administration	51 159	51 159	0	-	1 799	3.5%	5 194	10.2%	6 993	13.7%	4 653	18.2%	11.6%
Executive & Council	1 000	1 000	-	-	-	-	-	-	-	-	-	25.2%	-
Budget & Treasury Office	4 009	4 009	-	-	-	-	-	-	-	-	-	23.5%	-
Corporate Services	46 150	46 150	0	-	1 799	3.9%	5 194	11.3%	6 993	15.2%	4 653	16.5%	11.6%
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	877	14.6%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	877	14.6%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	915	915	-	-	-	-	-	-	-	-	44	34.6%	(100.0%)
Planning and Development	265	265	-	-	-	-	-	-	-	-	44	63.3%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	650	650	-	-	-	-	-	-	-	-	-	-	-
Trading Services	310 251	310 251	65 275	21.0%	79 961	25.8%	13 549	4.4%	158 786	51.2%	57 416	56.7%	(76.4%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	228 751	228 751	60 686	26.5%	71 855	31.4%	5 900	2.6%	138 440	60.5%	49 405	59.0%	(88.1%)
Waste Water Management	81 500	81 500	4 590	5.6%	8 107	9.9%	7 649	9.4%	20 346	25.0%	8 011	45.0%	(4.5%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	1 061 919	1 061 919	321 780	30.3%	22 948	2.2%	-	-	344 729	32.5%	171 576	75.1%	(100.0%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	300 350	300 350	63 077	21.0%	(53 195)	(17.7%)	-	-	9 883	3.3%	74 775	54.5%	(100.0%)
Other revenue	13 137	13 137	283	2.2%	(94)	(.7%)	-	-	190	1.4%	18 664	278.7%	(100.0%)
Government - operating	445 808	445 808	171 648	38.5%	60 105	13.5%	-	-	231 753	52.0%	20 901	72.4%	(100.0%)
Government - capital	279 116	279 116	85 686	30.7%	15 112	5.4%	-	-	100 798	36.1%	48 197	96.6%	(100.0%)
Interest	23 507	23 507	1 086	4.6%	1 020	4.3%	-	-	2 105	9.0%	9 039	64.9%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(789 384)	(789 384)	(190 387)	24.1%	(194 232)	24.6%	-	-	(384 619)	48.7%	(77 635)	63.0%	(100.0%)
Suppliers and employees	(761 303)	(761 303)	(190 381)	25.0%	(189 428)	24.9%	-	-	(379 808)	49.9%	(74 123)	58.4%	(100.0%)
Finance charges	(9 771)	(9 771)	-	-	(4 467)	45.7%	-	-	(4 467)	45.7%	10 401	74.1%	(100.0%)
Transfers and grants	(18 310)	(18 310)	(6)	-	(338)	1.8%	-	-	(344)	1.9%	(13 914)	257.1%	(100.0%)
Net Cash from/(used) Operating Activities	272 534	272 534	131 393	48.2%	(171 284)	(62.8%)	-	-	(39 891)	(14.6%)	93 941	101.2%	(100.0%)
Cash Flow from Investing Activities													
Receipts	(311)	(311)	34 000	(10 948.5%)	178 130	(57 360.0%)	-	-	212 131	(68 308.6%)	5	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	(311)	(311)	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	5	(5.7%)	(100.0%)
Decrease (increase) in non-current investments	-	-	34 000	-	178 130	-	-	-	212 131	-	-	-	-
Payments	(362 325)	(362 325)	(68 458)	18.9%	(93 684)	25.9%	-	-	(162 141)	44.8%	(63 034)	60.6%	(100.0%)
Capital assets	(362 325)	(362 325)	(68 458)	18.9%	(93 684)	25.9%	-	-	(162 141)	44.8%	(63 034)	60.6%	(100.0%)
Net Cash from/(used) Investing Activities	(362 636)	(362 636)	(34 457)	9.5%	84 446	(23.3%)	-	-	49 989	(13.8%)	(63 029)	60.6%	(100.0%)
Cash Flow from Financing Activities													
Receipts	1 086	1 086	294	27.0%	2 122	195.3%	-	-	2 416	222.3%	49	77.5%	(100.0%)
Short term loans	-	-	197	-	312	-	-	-	509	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 086	1 086	97	8.9%	1 810	166.6%	-	-	1 906	175.5%	49	77.5%	(100.0%)
Payments	(20 714)	(20 714)	(0)	-	(3 536)	17.1%	-	-	(3 537)	17.1%	(5 790)	91.8%	(100.0%)
Repayment of borrowing	(20 714)	(20 714)	(0)	-	(3 536)	17.1%	-	-	(3 537)	17.1%	(5 790)	91.8%	(100.0%)
Net Cash from/(used) Financing Activities	(19 628)	(19 628)	293	(1.5%)	(1 414)	7.2%	-	-	(1 121)	5.7%	(5 742)	92.0%	(100.0%)
Net Increase/(Decrease) in cash held	(109 729)	(109 729)	97 230	(88.6%)	(88 252)	80.4%	-	-	8 978	(8.2%)	25 170	2 685.8%	(100.0%)
Cash/cash equivalents at the year begin:	281 797	281 797	179 487	63.7%	276 717	98.2%	-	-	179 487	63.7%	399 788	100.0%	(100.0%)
Cash/cash equivalents at the year end:	172 068	172 068	276 717	160.8%	188 465	109.5%	-	-	188 465	109.5%	424 958	150.8%	(100.0%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group													
Orgons of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr D D Naidoo	039 688 5702
Financial Manager	Mkhululeni Dlamini	039 688 5707

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMSHWATHI (KZN221)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	139 911	139 911	56 752	40.6%	43 753	31.3%	37 574	26.9%	138 079	98.7%	34 537	90.9%	8.8%
Property rates	31 000	31 000	12 343	39.8%	7 810	25.2%	10 110	32.6%	30 264	97.6%	7 225	73.7%	39.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	277	73.2%	(100.0%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 950	1 950	484	24.8%	544	27.9%	566	29.0%	1 593	81.7%	481	77.7%	17.6%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	450	450	160	35.7%	150	33.3%	170	37.8%	480	106.8%	159	93.2%	7.2%
Interest earned - external investments	1 200	1 200	297	24.7%	-	-	720	60.0%	1 017	84.8%	222	70.2%	224.5%
Interest earned - outstanding debtors	5 000	5 000	-	-	4 573	91.5%	2 631	52.6%	7 204	144.1%	1 636	58.2%	60.9%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 302	1 302	5	.3%	8	.6%	4	.3%	17	1.3%	4	42.3%	(11.8%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	1 950	1 950	646	33.1%	530	27.2%	825	42.3%	2 002	102.7%	722	79.0%	14.3%
Transfers recognised - operational	96 674	96 674	42 757	44.2%	30 054	31.1%	22 463	23.2%	95 274	98.6%	23 159	100.0%	(3.0%)
Other own revenue	385	385	60	15.7%	84	21.8%	84	21.9%	228	59.3%	652	116.1%	(87.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	138 411	138 411	26 097	18.9%	36 319	26.2%	38 134	27.6%	100 550	72.6%	30 834	70.2%	23.7%
Employee related costs	59 664	59 664	14 932	25.0%	18 167	30.4%	13 932	23.4%	47 030	78.8%	13 290	74.5%	4.8%
Remuneration of councillors	9 000	9 000	2 195	24.4%	2 292	25.5%	3 221	35.8%	7 708	85.6%	2 282	74.0%	41.2%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	11 500	11 500	-	-	-	-	9 529	82.9%	9 529	82.9%	2 645	79.3%	260.3%
Finance charges	1 200	1 200	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	28 871	28 871	5 461	18.9%	8 814	30.5%	6 187	21.4%	20 462	70.9%	6 616	65.4%	(6.5%)
Transfers and grants	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	26 176	26 176	3 509	13.4%	7 046	26.9%	5 266	20.1%	15 821	60.4%	6 003	69.0%	(12.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 500	1 500	30 655		7 435		(560)		37 530		3 702		
Transfers recognised - capital	39 016	39 016	10 000	25.6%	20 000	51.3%	9 016	23.1%	39 016	100.0%	2 500	109.5%	260.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	40 516	40 516	40 655		27 435		8 456		76 546		6 202		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	40 516	40 516	40 655		27 435		8 456		76 546		6 202		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	40 516	40 516	40 655		27 435		8 456		76 546		6 202		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	40 516	40 516	40 655		27 435		8 456		76 546		6 202		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	40 516	40 516	6 403	15.8%	9 383	23.2%	8 866	21.9%	24 653	60.8%	3 719	68.7%	138.4%
National Government	39 016	39 016	6 334	16.2%	8 444	21.6%	8 866	22.7%	23 644	60.6%	2 761	91.1%	221.1%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	39 016	39 016	6 334	16.2%	8 444	21.6%	8 866	22.7%	23 644	60.6%	2 761	91.1%	221.1%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 500	1 500	70	4.6%	940	62.7%	-	-	1 009	67.3%	957	27.6%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	40 516	40 516	6 403	15.8%	9 383	23.2%	8 866	21.9%	24 653	60.8%	3 719	68.7%	138.4%
Governance and Administration	1 500	1 500	386	25.8%	1 135	75.7%	-	-	1 521	101.4%	732	84.2%	(100.0%)
Executive & Council	1 500	1 500	70	4.6%	940	62.7%	-	-	1 009	67.3%	329	60.1%	(100.0%)
Budget & Treasury Office	-	-	317	-	195	-	-	-	512	-	403	100.3%	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	25 416	25 416	4 672	18.4%	3 365	13.2%	4 478	17.6%	12 514	49.2%	1 139	77.4%	293.1%
Community & Social Services	7 216	7 216	3 562	49.4%	1 840	25.5%	1 094	15.2%	6 496	90.0%	882	63.0%	24.0%
Sport And Recreation	12 700	12 700	1 110	8.7%	1 524	12.0%	3 384	26.6%	6 018	47.4%	257	118.6%	1 217.2%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	5 500	5 500	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	13 600	13 600	1 346	9.9%	4 884	35.9%	4 388	32.3%	10 618	78.1%	1 738	48.5%	152.5%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	13 600	13 600	1 346	9.9%	4 884	35.9%	4 388	32.3%	10 618	78.1%	1 738	48.5%	152.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	110	-	(100.0%)
Electricity	-	-	-	-	-	-	-	-	-	-	110	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	173 775	173 775	67 668	38.9%	59 495	34.2%	51 711	29.8%	178 875	102.9%	38 579	95.2%	34.0%
Property rates, penalties and collection charges	27 000	27 000	14 101	52.2%	8 753	32.4%	18 755	69.5%	41 608	154.1%	5 693	54.9%	229.5%
Service charges	1 700	1 700	-	-	-	-	-	-	-	-	-	-	-
Other revenue	3 935	3 935	810	20.6%	688	17.5%	1 478	37.5%	2 976	75.6%	7 227	154.1%	(79.6%)
Government - operating	96 674	96 674	42 757	44.2%	30 054	31.1%	22 463	23.2%	95 274	98.6%	23 159	100.0%	(3.0%)
Government - capital	39 016	39 016	10 000	25.6%	20 000	51.3%	9 016	23.1%	39 016	100.0%	2 500	109.5%	260.6%
Interest	5 450	5 450	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(126 911)	(126 911)	(84 337)	66.5%	(81 104)	63.9%	(65 483)	51.6%	(230 924)	182.0%	(52 504)	158.0%	24.7%
Suppliers and employees	(123 711)	(123 711)	(84 337)	68.2%	(81 104)	65.6%	(65 483)	52.9%	(230 924)	186.7%	(52 504)	161.9%	24.7%
Finance charges	(1 200)	(1 200)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(2 000)	(2 000)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	46 864	46 864	(16 669)	(35.6%)	(21 609)	(46.1%)	(13 772)	(29.4%)	(52 049)	(111.1%)	(13 925)	(110.0%)	(1.1%)
Cash Flow from Investing Activities													
Receipts	-	-	25 550	-	32 900	-	25 750	-	84 200	-	20 300	16 103.7%	26.8%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	25 550	-	32 900	-	25 750	-	84 200	-	20 300	-	26.8%
Payments	(40 516)	(40 516)	(6 403)	15.8%	(11 305)	27.9%	(12 570)	31.0%	(30 279)	74.7%	(3 438)	80.2%	265.7%
Capital assets	(40 516)	(40 516)	(6 403)	15.8%	(11 305)	27.9%	(12 570)	31.0%	(30 279)	74.7%	(3 438)	80.2%	265.7%
Net Cash from/(used) Investing Activities	(40 516)	(40 516)	19 147	(47.3%)	21 595	(53.3%)	13 180	(32.5%)	53 921	(133.1%)	16 862	(119.0%)	(21.8%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 000)	(3 000)	(441)	14.7%	(369)	12.3%	(512)	17.1%	(1 322)	44.1%	(441)	65.5%	16.2%
Repayment of borrowing	(3 000)	(3 000)	(441)	14.7%	(369)	12.3%	(512)	17.1%	(1 322)	44.1%	(441)	65.5%	16.2%
Net Cash from/(used) Financing Activities	(3 000)	(3 000)	(441)	14.7%	(369)	12.3%	(512)	17.1%	(1 322)	44.1%	(441)	65.5%	16.2%
Net Increase/(Decrease) in cash held	3 348	3 348	2 037	60.9%	(383)	(11.4%)	(1 104)	(33.0%)	550	16.4%	2 497	(49.9%)	(144.2%)
Cash/cash equivalents at the year begin:	1 317	1 317	879	66.8%	2 917	221.5%	2 534	192.4%	879	66.8%	1 344	7.5%	88.5%
Cash/cash equivalents at the year end:	4 665	4 665	2 917	62.5%	2 534	54.3%	1 430	30.7%	1 430	30.7%	3 841	291.6%	(62.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 551	4.4%	3 710	3.6%	6	-	94 569	92.0%	102 837	100.0%	-	-	-
Total By Income Source	4 551	4.4%	3 710	3.6%	6	-	94 569	92.0%	102 837	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	1 585	3.4%	1 239	2.6%	0	-	44 033	94.0%	46 858	45.6%	-	-	-
Commercial	1 666	7.8%	1 223	5.7%	1	-	18 441	86.4%	21 332	20.7%	-	-	-
Households	1 300	3.8%	1 248	3.6%	5	-	32 095	92.6%	34 648	33.7%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	4 551	4.4%	3 710	3.6%	6	-	94 569	92.0%	102 837	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr N.M. Mabasso	033 815 2249
Financial Manager	Mr R.M. Mani	033 816 6845

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMNGENI (KZN222)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	428 406	362 219	93 253	21.8%	88 116	20.6%	78 655	21.7%	260 024	71.8%	97 610	74.9%	(19.4%)
Property rates	185 228	185 228	43 701	23.6%	45 712	24.7%	43 566	23.5%	132 979	71.8%	50 315	77.6%	(13.4%)
Property rates - penalties and collection charges	-	9 002	1 618		1 453	-	1 205	13.4%	4 276	47.5%	6 541	132.6%	(81.6%)
Service charges - electricity revenue	78 330	78 975	17 600	22.5%	16 780	21.4%	15 032	19.0%	49 412	62.6%	15 192	62.0%	(1.0%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	5 882	5 882	1 662	28.3%	1 684	28.6%	1 691	28.8%	5 037	85.6%	1 545	85.0%	9.5%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	765	762	167	21.8%	166	21.6%	185	24.3%	518	67.9%	210	79.3%	(11.6%)
Interest earned - external investments	2 937	2 337	376	12.8%	418	14.2%	495	21.2%	1 289	55.1%	403	59.3%	22.8%
Interest earned - outstanding debtors	2 085	-	-	-	-	-	-	-	-	-	377	75.8%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	52 905	4 229	1 452	2.7%	785	1.5%	617	14.6%	2 854	67.5%	2 615	60.5%	(76.4%)
Licences and permits	3 660	4 844	1 139	31.1%	1 007	27.5%	949	19.6%	3 095	63.9%	991	81.4%	(4.3%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	89 081	65 765	24 170	27.1%	19 355	21.7%	14 163	21.5%	57 688	87.7%	17 981	90.0%	(21.2%)
Other own revenue	7 534	5 195	1 370	18.2%	756	10.0%	751	14.5%	2 877	55.4%	1 440	42.6%	(47.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	428 244	362 191	82 089	19.2%	87 505	20.4%	76 545	21.1%	246 140	68.0%	72 136	64.4%	6.1%
Employee related costs	114 559	101 675	22 752	19.9%	20 843	18.2%	26 740	26.3%	70 335	69.2%	20 929	63.7%	27.8%
Remuneration of councillors	7 901	8 895	2 250	28.5%	1 851	23.4%	2 136	24.0%	6 237	70.1%	2 022	74.4%	5.6%
Debt impairment	33 346	9 389	-	-	-	-	-	-	-	-	-	36.4%	-
Depreciation and asset impairment	30 741	30 741	7 685	25.0%	7 685	25.0%	2 547	8.3%	17 918	58.3%	7 243	75.0%	(64.8%)
Finance charges	5 409	5 415	1 061	19.6%	316	5.8%	1 020	18.8%	2 396	44.3%	1 119	43.4%	(8.8%)
Bulk purchases	103 353	88 353	28 520	27.6%	26 037	25.2%	18 314	20.7%	72 872	82.5%	16 450	71.5%	11.3%
Other Materials	-	1 167	180	-	290	-	(470)	(40.2%)	-	-	-	-	(100.0%)
Contracted services	13 578	73 059	7 736	57.0%	18 432	135.7%	(3 129)	(4.3%)	23 039	31.5%	4 550	80.7%	(168.8%)
Transfers and grants	3 730	2 290	1 141	30.6%	1 732	46.4%	519	22.7%	3 392	148.1%	612	51.1%	(15.2%)
Other expenditure	115 627	41 206	10 765	9.3%	10 320	8.9%	28 866	70.1%	49 951	121.2%	19 210	61.6%	50.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	162	28	11 164		611		2 110		13 885		25 474		
Transfers recognised - capital	23 400	-	-	-	22 393	95.7%	(6 510)	-	15 883	-	3 573	62.6%	(282.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	23 562	28	11 164		23 005		(4 401)		29 768		29 047		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	23 562	28	11 164		23 005		(4 401)		29 768		29 047		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	23 562	28	11 164		23 005		(4 401)		29 768		29 047		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	23 562	28	11 164		23 005		(4 401)		29 768		29 047		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	30 407	36 727	7 273	23.9%	6 628	21.8%	802	2.2%	14 703	40.0%	1 691	49.2%	(52.6%)
National Government	23 400	23 400	7 219	30.8%	6 507	27.8%	555	2.4%	14 280	61.0%	1 469	33.3%	(62.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	23 400	23 400	7 219	30.8%	6 507	27.8%	555	2.4%	14 280	61.0%	1 469	87.6%	(62.3%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 007	13 327	54	.8%	121	1.7%	247	1.9%	422	3.2%	221	3.1%	11.7%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	30 407	36 727	7 273	23.9%	6 628	21.8%	802	2.2%	14 703	40.0%	1 691	49.2%	(52.6%)
Governance and Administration	333	1 417	36	10.9%	56	16.8%	123	8.7%	215	15.2%	74	32.5%	67.4%
Executive & Council	186	256	-	-	7	3.5%	9	3.6%	16	6.2%	27	12.4%	(65.3%)
Budget & Treasury Office	148	298	14	9.2%	49	33.4%	18	6.1%	81	27.2%	16	53.3%	13.6%
Corporate Services	-	863	23	-	-	-	96	11.1%	118	13.7%	31	133.7%	209.3%
Community and Public Safety	3 166	3 166	18	.6%	65	2.1%	-	-	83	2.6%	769	80.2%	(100.0%)
Community & Social Services	3 166	3 166	18	.6%	65	2.1%	-	-	83	2.6%	148	79.3%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	621	80.3%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	20 621	23 644	7 219	35.0%	6 507	31.6%	555	2.3%	14 280	60.4%	848	47.8%	(34.6%)
Planning and Development	121	121	-	-	-	-	-	-	-	-	-	70.5%	-
Road Transport	20 500	23 523	7 219	35.2%	6 507	31.7%	555	2.4%	14 280	60.7%	848	28.6%	(34.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	3 600	8 500	-	-	-	-	124	1.5%	124	1.5%	-	-	(100.0%)
Electricity	-	4 600	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	124	-	124	-	-	-	(100.0%)
Waste Management	3 600	3 900	-	-	-	-	-	-	-	-	-	-	-
Other	2 686	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	394 274	365 860	123 493	31.3%	105 995	26.9%	91 471	25.0%	320 960	87.7%	93 772	78.2%	(2.5%)
Property rates, penalties and collection charges	166 705	224 024	54 355	32.6%	44 180	26.5%	41 648	18.6%	140 183	62.6%	39 321	78.1%	5.9%
Service charges	75 790	5 762	24 601	32.5%	21 668	28.6%	20 566	357.0%	66 835	1 160.0%	18 081	77.5%	13.7%
Other revenue	34 483	23 593	9 992	29.0%	7 422	21.5%	7 615	32.3%	25 029	106.1%	8 600	80.1%	(11.5%)
Government - operating	89 081	89 081	27 387	30.7%	23 299	26.2%	13 612	15.3%	64 298	72.2%	18 521	83.8%	(26.5%)
Government - capital	23 400	23 400	7 000	29.9%	9 000	38.5%	7 379	31.5%	23 379	99.9%	8 846	72.6%	(16.6%)
Interest	4 814	-	158	3.3%	426	8.9%	652	-	1 236	-	403	36.6%	61.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(363 833)	(323 528)	(106 752)	29.3%	(93 476)	25.7%	(81 398)	25.2%	(281 627)	87.0%	(76 979)	75.8%	5.7%
Suppliers and employees	(354 694)	(313 393)	(105 692)	29.8%	(93 089)	26.2%	(80 383)	25.6%	(279 164)	89.1%	(75 886)	76.8%	5.9%
Finance charges	(5 409)	(6 459)	(1 061)	19.6%	(388)	7.2%	(1 015)	15.7%	(2 464)	38.1%	(1 093)	42.8%	(7.1%)
Transfers and grants	(3 730)	(3 676)	-	-	-	-	-	-	-	-	-	33.7%	-
Net Cash from/(used) Operating Activities	30 440	42 332	16 741	55.0%	12 519	41.1%	10 073	23.8%	39 332	92.9%	16 792	125.9%	(40.0%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(30 407)	(36 727)	(6 207)	20.4%	(7 301)	24.0%	(56)	.2%	(13 564)	36.9%	(3 471)	56.5%	(98.4%)
Capital assets	(30 407)	(36 727)	(6 207)	20.4%	(7 301)	24.0%	(56)	.2%	(13 564)	36.9%	(3 471)	56.5%	(98.4%)
Net Cash from/(used) Investing Activities	(30 407)	(36 727)	(6 207)	20.4%	(7 301)	24.0%	(56)	.2%	(13 564)	36.9%	(3 471)	56.5%	(98.4%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	9	42.8%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	9	42.8%	(100.0%)
Payments	(3 387)	(3 387)	(799)	23.6%	(667)	19.7%	(845)	24.9%	(2 311)	68.2%	(767)	91.6%	10.2%
Repayment of borrowing	(3 387)	(3 387)	(799)	23.6%	(667)	19.7%	(845)	24.9%	(2 311)	68.2%	(767)	91.6%	10.2%
Net Cash from/(used) Financing Activities	(3 387)	(3 387)	(799)	23.6%	(667)	19.7%	(845)	24.9%	(2 311)	68.2%	(757)	96.7%	11.5%
Net Increase/(Decrease) in cash held	(3 353)	2 219	9 734	(290.3%)	4 551	(135.7%)	9 172	413.4%	23 457	1 057.3%	12 564	15.2%	(27.0%)
Cash/cash equivalents at the year begin:	14 031	14 031	15 353	109.4%	25 088	178.8%	29 639	211.2%	15 353	109.4%	24 151	102.0%	22.7%
Cash/cash equivalents at the year end:	10 677	16 249	25 088	235.0%	29 639	277.6%	38 811	238.9%	38 811	238.9%	36 714	261.7%	5.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 294	34.8%	1 147	6.3%	814	4.5%	9 839	54.4%	18 094	16.9%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 859	16.2%	3 506	4.8%	2 616	3.6%	55 093	75.4%	73 074	68.4%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	766	20.9%	167	4.5%	148	4.0%	2 595	70.6%	3 676	3.4%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	75	12.1%	24	3.8%	23	3.7%	503	80.5%	625	.6%	-	-	-
Interest on Arrear Debtor Accounts	101	.5%	18	.1%	18	.1%	21 949	99.4%	22 087	20.7%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(11 463)	106.9%	7	(.1%)	7	(.1%)	728	(6.8%)	(10 721)	(10.0%)	-	-	-
Total By Income Source	7 633	7.1%	4 869	4.6%	3 626	3.4%	90 707	84.9%	106 834	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	(536)	(7.9%)	388	5.7%	145	2.2%	6 759	100.0%	6 756	6.3%	-	-	-
Commercial	796	32.6%	73	3.0%	61	2.5%	1 509	61.9%	2 439	2.3%	-	-	-
Households	6 484	8.0%	3 962	4.9%	3 061	3.8%	67 516	83.3%	81 023	75.8%	-	-	-
Other	889	5.4%	447	2.7%	358	2.2%	14 922	89.8%	16 616	15.6%	-	-	-
Total By Customer Group	7 633	7.1%	4 869	4.6%	3 626	3.4%	90 707	84.9%	106 834	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	15	3.1%	471	96.9%	-	-	-	-	486	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	15	3.1%	471	96.9%	-	-	-	-	486	100.0%

Contact Details

Municipal Manager	Ms Thembeka Cibani	033 239 9267
Financial Manager	Mr Sixtus Gwala	033 239 9225

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MPOFANA (KZN223)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	136 720	136 720	45 684	33.4%	25 265	18.5%	39 158	28.6%	110 108	80.5%	22 740	69.5%	72.2%
Property rates	14 624	14 624	3 070	21.0%	3 073	21.0%	3 004	20.5%	9 147	62.5%	2 530	71.3%	18.7%
Property rates - penalties and collection charges	-	-	712		792		793	-	2 297		598	74.4%	32.5%
Service charges - electricity revenue	55 375	55 375	21 653	39.1%	5 593	10.1%	11 781	21.3%	39 026	70.5%	10 347	70.3%	13.9%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	3 332	3 332	564	16.9%	845	25.4%	840	25.2%	2 248	67.5%	771	75.3%	9.0%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	252	252	401	159.3%	413	163.9%	414	164.3%	1 229	487.5%	230	145.7%	80.0%
Interest earned - external investments	397	397	19	4.9%	18	4.6%	37	9.4%	75	18.9%	149	57.9%	(74.8%)
Interest earned - outstanding debtors	2 897	2 897	777	26.8%	829	28.6%	890	30.7%	2 497	86.2%	554	69.9%	60.6%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	8 218	8 218	54	.7%	58	.7%	3 644	44.3%	3 756	45.7%	603	17.7%	504.0%
Licences and permits	3 937	3 937	617	15.7%	653	16.6%	912	23.2%	2 183	55.5%	753	96.7%	21.2%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	44 614	44 614	17 613	39.5%	12 828	28.8%	16 615	37.2%	47 056	105.5%	5 243	80.4%	216.9%
Other own revenue	3 074	3 074	204	6.6%	163	5.3%	227	7.4%	594	19.3%	961	25.7%	(76.4%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	154 886	154 886	34 408	22.2%	41 728	26.9%	29 786	19.2%	105 922	68.4%	40 735	63.8%	(26.9%)
Employee related costs	35 343	35 343	9 243	26.2%	9 078	25.7%	9 161	25.9%	27 482	77.8%	7 941	73.0%	15.4%
Remuneration of councillors	3 188	3 188	688	21.6%	682	21.4%	689	21.6%	2 059	64.6%	692	66.5%	(.4%)
Debt impairment	18 820	18 820	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	7 622	7 622	-	-	-	-	-	-	-	-	-	-	-
Finance charges	720	720	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	66 390	66 390	13 488	20.3%	17 881	26.9%	8 371	12.6%	39 740	59.9%	24 659	73.0%	(66.1%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	6 363	6 363	3 740	58.8%	5 135	80.7%	3 749	58.9%	12 623	198.4%	2 388	114.8%	57.0%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	16 440	16 440	7 249	44.1%	8 952	54.5%	7 817	47.5%	24 018	146.1%	5 056	142.3%	54.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(18 167)	(18 167)	11 277		(16 462)		9 372		4 186		(17 995)		
Transfers recognised - capital	12 164	12 164	-	-	-	-	4 005	32.9%	4 005	32.9%	8 361	70.6%	(52.1%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(6 003)	(6 003)	11 277		(16 462)		13 377		8 191		(9 634)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(6 003)	(6 003)	11 277		(16 462)		13 377		8 191		(9 634)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(6 003)	(6 003)	11 277		(16 462)		13 377		8 191		(9 634)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(6 003)	(6 003)	11 277		(16 462)		13 377		8 191		(9 634)		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	12 164	12 164	4 079	33.5%	1 053	8.7%	5 187	42.6%	10 319	84.8%	3 237	54.5%	60.2%
National Government	12 164	12 164	4 079	33.5%	1 053	8.7%	5 187	42.6%	10 319	84.8%	3 237	103.6%	60.2%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	28.8%	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	12 164	12 164	4 079	33.5%	1 053	8.7%	5 187	42.6%	10 319	84.8%	3 237	75.6%	60.2%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	12 164	12 164	4 079	33.5%	1 053	8.7%	5 187	42.6%	10 319	84.8%	3 237	54.5%	60.2%
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	15.9%	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	15.9%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	12 164	12 164	4 079	33.5%	1 053	8.7%	5 187	42.6%	10 319	84.8%	3 237	103.6%	60.2%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	12 164	12 164	4 079	33.5%	1 053	8.7%	5 187	42.6%	10 319	84.8%	3 237	103.6%	60.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	128 346	128 346	38 568	30.0%	30 171	23.5%	21 783	17.0%	90 521	70.5%	26 885	62.7%	(19.0%)
Property rates, penalties and collection charges	11 699	11 699	1 825	15.6%	1 691	14.5%	2 159	18.5%	5 674	48.5%	2 013	46.4%	7.2%
Service charges	45 783	45 783	11 558	25.2%	11 751	25.7%	5 609	12.3%	28 917	63.2%	13 474	61.7%	(58.4%)
Other revenue	11 372	11 372	3 838	33.7%	3 471	30.5%	6 672	58.7%	13 981	122.9%	1 876	38.2%	255.6%
Government - operating	44 614	44 614	17 328	38.8%	13 191	29.6%	7 306	16.4%	37 825	84.8%	9 314	99.2%	(21.6%)
Government - capital	12 164	12 164	4 000	32.9%	-	-	-	-	4 000	32.9%	-	19.5%	-
Interest	2 715	2 715	20	.7%	67	2.5%	37	1.4%	124	4.6%	208	17.8%	(82.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(128 444)	(128 444)	(34 407)	26.8%	(41 727)	32.5%	(31 818)	24.8%	(107 952)	84.0%	(26 588)	67.0%	19.7%
Suppliers and employees	(127 724)	(127 724)	(34 407)	26.9%	(41 727)	32.7%	(31 818)	24.9%	(107 952)	84.5%	(26 588)	67.4%	19.7%
Finance charges	(720)	(720)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(98)	(98)	4 161	(4 262.7%)	(11 556)	11 839.7%	(10 035)	10 281.2%	(17 431)	17 858.2%	297	(12.8%)	(3 479.5%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(12 164)	(12 164)	(3 298)	27.1%	1 704	(14.0%)	(7 180)	59.0%	(8 774)	72.1%	-	29.5%	(100.0%)
Capital assets	(12 164)	(12 164)	(3 298)	27.1%	1 704	(14.0%)	(7 180)	59.0%	(8 774)	72.1%	-	29.5%	(100.0%)
Net Cash from/(used) Investing Activities	(12 164)	(12 164)	(3 298)	27.1%	1 704	(14.0%)	(7 180)	59.0%	(8 774)	72.1%	-	29.5%	(100.0%)
Cash Flow from Financing Activities													
Receipts	266	266	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	266	266	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	266	266	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(11 996)	(11 996)	863	(7.2%)	(9 853)	82.1%	(17 215)	143.5%	(26 205)	218.5%	297	44.8%	(5 897.5%)
Cash/cash equivalents at the year begin:	(14 071)	(14 071)	497	(3.5%)	1 359	(9.7%)	(8 493)	60.4%	497	(3.5%)	(3 627)	105.1%	134.2%
Cash/cash equivalents at the year end:	(26 067)	(26 067)	1 359	(5.2%)	(8 493)	32.6%	(25 709)	98.6%	(25 709)	98.6%	(3 330)	23.7%	672.1%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 965	24.4%	968	8.0%	872	7.2%	7 340	60.4%	12 146	11.8%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	868	3.0%	657	2.2%	576	2.0%	27 311	92.9%	29 412	28.7%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	316	1.8%	294	1.7%	288	1.6%	16 830	94.9%	17 728	17.3%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	3	.1%	3	.1%	3	.1%	4 107	99.8%	4 116	4.0%	-	-	-
Interest on Arrear Debtor Accounts	583	1.5%	566	1.4%	566	1.4%	37 498	95.6%	39 212	38.2%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	4 735	4.6%	2 488	2.4%	2 304	2.2%	93 087	90.7%	102 614	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 735	4.6%	2 488	2.4%	2 304	2.2%	93 087	90.7%	102 614	100.0%	-	-	-
Total By Customer Group	4 735	4.6%	2 488	2.4%	2 304	2.2%	93 087	90.7%	102 614	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	4 282	6.7%	4 427	7.0%	3 705	5.8%	51 067	80.4%	63 480	81.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 842	23.8%	1 153	9.6%	1 473	12.3%	6 488	54.3%	11 955	15.4%
Auditor-General	28	1.3%	22	1.0%	677	31.1%	1 449	66.6%	2 177	2.8%
Other	-	-	-	-	-	-	-	-	-	-
Total	7 152	9.2%	5 601	7.2%	5 855	7.5%	59 004	76.0%	77 612	100.0%

Contact Details

Municipal Manager	Mr Maxwell Moyo	033 263 1221
Financial Manager	MR. SA MNCWABE	033 263 1221

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: IMPENDLE (KZN224)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	42 913	43 628	7 451	17.4%	15 590	36.3%	1 352	3.1%	24 393	55.9%	12 543	89.6%	(89.2%)
Property rates	4 878	4 878	(2 366)	(48.5%)	1 594	32.7%	389	8.0%	(382)	(7.8%)	950	87.0%	(59.1%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	40	73	0	.8%	(1)	(1.7%)	-	-	(0)	(.5%)	-	-	-
Service charges - other	-	-	8	-	19	-	(8)	-	19	-	11	87.2%	(168.4%)
Rental of facilities and equipment	671	684	2	.2%	6	.9%	0	-	8	1.2%	115	60.8%	(99.7%)
Interest earned - external investments	700	700	-	-	-	-	-	-	-	-	265	89.3%	(100.0%)
Interest earned - outstanding debtors	300	361	35 746	11 915.4%	414	138.1%	137	37.8%	36 297	10 054.6%	261	81.4%	(47.7%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1	1	-	-	-	-	1	95.8%	1	95.8%	-	39.4%	(100.0%)
Licences and permits	51	88	3	6.0%	16	32.5%	10	11.6%	30	33.7%	9	51.0%	12.0%
Agency services	50	50	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	36 067	36 067	(26 204)	(72.7%)	13 523	37.5%	764	2.1%	(11 917)	(33.0%)	10 601	79.8%	(92.8%)
Other own revenue	156	726	261	167.2%	18	11.8%	59	8.1%	338	46.5%	331	578.7%	(82.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	54 105	55 266	9 233	17.1%	11 189	20.7%	6 897	12.5%	27 319	49.4%	10 572	66.3%	(34.8%)
Employee related costs	23 508	26 149	6 125	26.1%	6 932	29.5%	2 574	9.8%	15 631	59.8%	4 972	55.5%	(48.2%)
Remuneration of councillors	2 353	2 407	542	23.0%	533	22.7%	519	21.6%	1 594	66.2%	569	55.4%	(8.9%)
Debt impairment	3 078	3 078	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	8 587	8 587	1	-	0	-	887	10.3%	889	10.4%	-	-	(100.0%)
Finance charges	152	152	58	38.5%	53	35.1%	41	27.2%	153	100.7%	49	59.6%	(16.3%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	1 332	2 935	1 905	143.0%	2 696	202.3%	2 256	76.8%	6 856	233.6%	343	85.0%	557.2%
Transfers and grants	3 600	3 200	322	8.9%	331	9.2%	180	5.6%	833	26.0%	1 453	79.7%	(87.6%)
Other expenditure	11 496	8 759	279	2.4%	644	5.6%	440	5.0%	1 363	15.6%	3 186	99.5%	(86.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(11 192)	(11 638)	(1 782)		4 401		(5 545)		(2 926)		1 971		
Transfers recognised - capital	17 692	17 692	972	5.5%	299	1.7%	3 099	17.5%	4 369	24.7%	3 775	97.1%	(17.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	3	-	105	-	-	-	108	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	6 500	6 054	(808)		4 805		(2 446)		1 552		5 745		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	6 500	6 054	(808)		4 805		(2 446)		1 552		5 745		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	6 500	6 054	(808)		4 805		(2 446)		1 552		5 745		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	6 500	6 054	(808)		4 805		(2 446)		1 552		5 745		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	18 364	11 872	2 246	12.2%	1 487	8.1%	4 783	40.3%	8 516	71.7%	3 146	82.9%	52.1%
National Government	11 845	11 845	1 151	9.7%	899	7.6%	4 078	34.4%	6 129	51.7%	3 146	83.5%	29.6%
Provincial Government	5 847	-	1 095	18.7%	588	10.1%	705	-	2 387	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	17 692	11 845	2 246	12.7%	1 487	8.4%	4 783	40.4%	8 516	71.9%	3 146	83.5%	52.1%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	672	27	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	18 364	11 872	2 246	12.2%	1 487	8.1%	4 783	40.3%	8 516	71.7%	3 146	82.9%	52.1%
Governance and Administration	-	-	47	-	-	-	-	-	47	-	9	134.3%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	47	-	-	-	-	-	47	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	9	134.3%	(100.0%)
Community and Public Safety	5 847	-	1 095	18.7%	588	10.1%	705	-	2 387	-	-	-	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	5 847	-	1 095	18.7%	588	10.1%	705	-	2 387	-	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	12 517	11 845	1 105	8.8%	899	7.2%	4 078	34.4%	6 082	51.3%	3 137	82.6%	30.0%
Planning and Development	672	-	1 105	164.4%	899	133.8%	4 078	-	6 082	-	3 137	408.5%	30.0%
Road Transport	11 845	11 845	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	27	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	27	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	61 301	62 430	32 435	52.9%	30 923	50.4%	36 206	58.0%	99 563	159.5%	18 561	110.1%	95.1%
Property rates, penalties and collection charges	1 800	2 861	1 346	74.8%	615	34.2%	557	19.5%	2 518	88.0%	576	56.0%	(3.3%)
Service charges	40	58	1	1.8%	2	4.5%	1	1.0%	3	5.2%	1	3.3%	(45.0%)
Other revenue	5 052	5 052	9 847	194.9%	13 751	272.2%	6 864	135.9%	30 462	603.0%	1 608	269.6%	326.7%
Government - operating	36 067	36 067	16 313	45.2%	11 493	31.9%	17 811	49.4%	45 617	126.5%	9 121	89.9%	95.3%
Government - capital	17 692	17 692	4 924	27.8%	5 000	28.3%	10 829	61.2%	20 753	117.3%	7 000	145.7%	54.7%
Interest	650	700	5	.7%	62	9.5%	143	20.5%	210	30.0%	254	87.7%	(43.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(42 440)	(43 601)	(29 860)	70.4%	(29 897)	70.4%	(34 218)	78.5%	(93 975)	215.5%	(17 378)	89.8%	96.9%
Suppliers and employees	(38 689)	(40 249)	(27 412)	70.9%	(28 879)	74.6%	(14 915)	37.1%	(71 205)	176.9%	(17 328)	94.2%	(13.9%)
Finance charges	(152)	(152)	(43)	28.6%	(40)	26.4%	(62)	40.7%	(145)	95.7%	(49)	68.2%	25.6%
Transfers and grants	(3 600)	(3 200)	(2 405)	66.8%	(979)	27.2%	(19 241)	601.3%	(22 624)	707.0%	-	20.5%	(100.0%)
Net Cash from/(used) Operating Activities	18 861	18 829	2 575	13.7%	1 025	5.4%	1 988	10.6%	5 588	29.7%	1 184	215.4%	68.0%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(18 364)	(17 719)	(1 741)	9.5%	(1 561)	8.5%	(3 783)	21.3%	(7 085)	40.0%	-	-	(100.0%)
Capital assets	(18 364)	(17 719)	(1 741)	9.5%	(1 561)	8.5%	(3 783)	21.3%	(7 085)	40.0%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(18 364)	(17 719)	(1 741)	9.5%	(1 561)	8.5%	(3 783)	21.3%	(7 085)	40.0%	-	-	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(603)	(603)	(175)	29.0%	(149)	24.7%	(202)	33.6%	(527)	87.3%	(139)	66.1%	45.2%
Repayment of borrowing	(603)	(603)	(175)	29.0%	(149)	24.7%	(202)	33.6%	(527)	87.3%	(139)	66.1%	45.2%
Net Cash from/(used) Financing Activities	(603)	(603)	(175)	29.0%	(149)	24.7%	(202)	33.6%	(527)	87.3%	(139)	66.1%	45.2%
Net Increase/(Decrease) in cash held	(107)	507	659	(617.8%)	(685)	642.2%	(1 997)	(393.9%)	(2 023)	(399.0%)	1 044	(1 285.2%)	(291.3%)
Cash/cash equivalents at the year begin:	2 400	3 273	2 886	120.2%	3 545	147.7%	2 860	87.4%	2 886	88.2%	21 483	16.8%	(86.7%)
Cash/cash equivalents at the year end:	2 293	3 780	3 545	154.6%	2 860	124.7%	863	22.8%	863	22.8%	22 528	938.6%	(96.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5	.1%	62	.8%	0	-	7 434	99.1%	7 502	75.6%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	205	8.4%	289	11.9%	(13)	(.5%)	1 947	80.2%	2 428	24.4%	-	-	-
Total By Income Source	210	2.1%	351	3.5%	(13)	(.1%)	9 381	94.5%	9 930	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	5	.1%	61	.8%	0	-	7 434	99.1%	7 500	75.5%	-	-	-
Commercial	23	3.8%	38	6.3%	(0)	-	532	89.8%	592	6.0%	-	-	-
Households	28	9.3%	40	13.3%	(0)	(.1%)	236	77.5%	304	3.1%	-	-	-
Other	154	10.1%	212	13.9%	(13)	(.8%)	1 179	76.9%	1 533	15.4%	-	-	-
Total By Customer Group	210	2.1%	351	3.5%	(13)	(.1%)	9 381	94.5%	9 930	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Obadia Vusi Kunene	033 996 6001
Financial Manager	Mrs Samukelisiwe Zamancwango Soji	033 996 6051

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MSUNDUZI (KZN225)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	4 937 882	4 796 264	1 206 340	24.4%	1 116 533	22.6%	1 132 749	23.6%	3 455 622	72.0%	995 610	68.2%	13.8%
Property rates	849 846	849 846	215 426	25.3%	212 878	25.0%	218 252	25.7%	646 556	76.1%	205 343	51.8%	6.3%
Property rates - penalties and collection charges	71 432	46 070	11 577	16.2%	10 963	15.3%	12 025	26.1%	34 565	75.0%	6 919	55.9%	73.8%
Service charges - electricity revenue	2 038 443	2 038 443	521 247	25.6%	476 324	23.4%	464 020	22.8%	1 461 591	71.7%	440 377	69.6%	5.4%
Service charges - water revenue	716 666	612 836	145 119	20.2%	144 060	20.1%	144 528	23.6%	433 707	70.8%	117 835	57.8%	22.7%
Service charges - sanitation revenue	157 301	129 313	36 207	23.0%	37 287	23.7%	34 236	26.5%	107 730	83.3%	32 160	63.2%	6.5%
Service charges - refuse revenue	105 929	100 260	-	-	-	-	22 529	22.5%	22 529	22.5%	5 563	82.5%	305.0%
Service charges - other	-	-	23 638	-	22 718	-	-	-	46 356	-	16 346	(15.8%)	(100.0%)
Rental of facilities and equipment	22 085	24 382	5 711	25.9%	6 573	29.8%	7 898	32.4%	20 182	82.8%	5 668	33.1%	39.3%
Interest earned - external investments	52 489	38 033	8 778	16.7%	9 090	17.3%	10 834	28.5%	28 702	75.5%	11 591	112.2%	(6.5%)
Interest earned - outstanding debtors	66 259	111 190	28 331	42.8%	27 497	41.5%	32 092	28.9%	87 919	79.1%	18 159	73.7%	76.7%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	97	24 797	127	131.5%	57	58.6%	2 080	8.4%	2 264	9.1%	178	2.9%	1 068.2%
Licences and permits	-	5 766	80	-	186	-	163	2.8%	429	7.4%	17	58.8%	855.3%
Agency services	713	-	-	-	-	-	-	-	-	-	130	1.8%	(100.0%)
Transfers recognised - operational	589 271	618 442	199 722	33.9%	143 779	24.4%	159 421	25.8%	502 922	81.3%	117 194	93.6%	36.0%
Other own revenue	267 350	196 886	7 206	2.7%	23 605	8.8%	19 907	10.1%	50 718	25.8%	18 128	15.8%	9.8%
Gains on disposal of PPE	-	-	3 170	-	1 517	-	4 764	-	9 452	-	-	-	(100.0%)
Operating Expenditure	4 904 829	4 754 809	1 088 615	22.2%	1 015 601	20.7%	1 036 015	21.8%	3 140 231	66.0%	992 934	63.5%	4.3%
Employee related costs	1 152 204	1 165 306	253 242	22.0%	216 704	18.8%	282 057	24.2%	752 004	64.5%	247 167	72.2%	14.1%
Remuneration of councillors	45 185	45 185	11 308	25.0%	11 157	24.7%	11 396	25.2%	33 861	74.9%	10 680	74.6%	6.7%
Debt impairment	103 942	103 942	2	-	13	-	73	.1%	89	.1%	-	-	(100.0%)
Depreciation and asset impairment	537 298	446 157	108 912	20.3%	109 204	20.3%	107 569	24.1%	325 684	73.0%	113 183	67.9%	(5.0%)
Finance charges	62 143	56 246	12 334	19.8%	17 072	27.5%	13 864	24.6%	43 270	76.9%	15 579	73.8%	(11.0%)
Bulk purchases	2 050 950	2 010 512	574 547	28.0%	440 517	21.5%	423 446	21.1%	1 438 511	71.5%	392 936	64.3%	7.8%
Other Materials	86 252	75 671	13 335	15.5%	15 223	17.6%	17 571	23.2%	46 130	61.0%	21 614	52.7%	(18.7%)
Contracted services	420 727	527 417	90 266	21.5%	158 495	37.7%	111 857	21.2%	360 618	68.4%	127 522	56.0%	(12.3%)
Transfers and grants	-	(0)	12 325	-	20 967	-	6 891	(689 121 800.0%)	40 182	(4 018 230 600.0%)	2 175	47.2%	216.8%
Other expenditure	446 129	324 374	12 041	2.7%	26 249	5.9%	60 943	18.8%	99 234	30.6%	62 079	51.5%	(1.8%)
Loss on disposal of PPE	-	-	303	-	0	-	346	-	649	-	-	-	(100.0%)
Surplus/(Deficit)	33 053	41 455	117 725		100 931		96 734		315 391		2 676		
Transfers recognised - capital	460 257	412 492	15 058	3.3%	99 058	21.5%	80 651	19.6%	194 767	47.2%	60 881	25.5%	32.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	493 311	453 947	132 783		199 989		177 385		510 158		63 556		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	493 311	453 947	132 783		199 989		177 385		510 158		63 556		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	493 311	453 947	132 783		199 989		177 385		510 158		63 556		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	493 311	453 947	132 783		199 989		177 385		510 158		63 556		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	698 424	762 591	56 196	8.0%	158 992	22.8%	82 274	10.8%	297 461	39.0%	150 118	17.5%	(45.2%)
National Government	448 390	415 256	34 800	7.8%	99 506	22.2%	51 232	12.3%	185 539	44.7%	95 941	21.7%	(46.6%)
Provincial Government	11 867	47 767	(409)	(3.4%)	698	5.9%	2 350	4.9%	2 639	5.5%	3 631	11.7%	(35.3%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	460 257	463 023	34 391	7.5%	100 204	21.8%	53 582	11.6%	188 178	40.6%	99 573	21.1%	(46.2%)
Borrowing	38 800	43 800	13 909	35.8%	16 577	42.7%	7 896	18.0%	38 382	87.6%	6 260	4.0%	26.1%
Internally generated funds	199 367	255 768	7 895	4.0%	42 211	21.2%	20 796	8.1%	70 902	27.7%	44 285	18.8%	(53.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	698 424	762 591	56 196	8.0%	158 992	22.8%	82 274	10.8%	297 461	39.0%	150 118	17.5%	(45.2%)
Governance and Administration	74 402	69 131	4 464	6.0%	14 309	19.2%	4 873	7.0%	23 647	34.2%	28 193	31.6%	(82.7%)
Executive & Council	6 400	12 715	-	-	96	1.5%	582	4.6%	678	5.3%	112	5.5%	420.0%
Budget & Treasury Office	36 602	45 272	4 453	12.2%	12 785	34.9%	4 209	9.3%	21 446	47.4%	6 388	33.0%	(34.1%)
Corporate Services	31 400	11 144	11	-	1 428	4.5%	83	.7%	1 522	13.7%	21 693	37.6%	(99.6%)
Community and Public Safety	87 360	76 711	4 206	4.8%	19 034	21.8%	14 640	19.1%	37 879	49.4%	15 252	14.3%	(4.0%)
Community & Social Services	20 917	16 732	635	3.0%	919	4.4%	2 564	15.3%	4 118	24.6%	5 855	10.0%	(56.2%)
Sport And Recreation	21 900	27 953	1 585	7.2%	9 098	41.5%	9 520	34.1%	20 203	72.3%	6 080	20.3%	56.6%
Public Safety	10 250	8 974	-	-	1 231	12.0%	3	-	1 233	13.7%	296	3.7%	(99.1%)
Housing	34 293	23 052	1 986	5.8%	7 786	22.7%	2 553	11.1%	12 325	53.5%	3 021	21.6%	(15.5%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	343 281	286 257	18 949	5.5%	67 420	19.6%	39 865	13.9%	126 234	44.1%	64 492	21.2%	(38.2%)
Planning and Development	74 977	90 293	423	.6%	7 983	10.6%	6 689	7.4%	15 095	16.7%	798	7.7%	737.7%
Road Transport	265 616	195 267	18 397	6.9%	59 376	22.4%	33 134	17.0%	110 907	56.8%	63 095	23.2%	(47.5%)
Environmental Protection	2 688	698	129	4.8%	61	2.3%	42	6.0%	232	33.3%	599	11.2%	(93.0%)
Trading Services	191 281	321 721	28 678	15.0%	58 160	30.4%	22 893	7.1%	109 732	34.1%	41 841	12.8%	(45.3%)
Electricity	61 700	116 700	13 909	22.5%	24 817	40.2%	8 451	7.2%	47 177	40.4%	23 532	8.5%	(64.1%)
Water	80 176	99 916	9 193	11.5%	21 551	26.9%	10 529	10.5%	41 273	41.3%	10 524	17.1%	
Waste Water Management	43 005	65 905	5 576	13.0%	9 671	22.5%	2 182	3.3%	17 429	26.4%	6 651	28.8%	(67.2%)
Waste Management	6 400	39 200	-	-	2 121	33.1%	1 731	4.4%	3 853	9.8%	1 134	6.0%	52.7%
Other	2 100	8 771	(102)	(4.8%)	68	3.2%	3	-	(31)	(.3%)	340	5.2%	(99.2%)

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	4 916 361	4 695 726	-	-	-	-	-	-	-	-	1 211 971	84.9%	(100.0%)
Property rates, penalties and collection charges	764 862	764 862	-	-	-	-	-	-	-	-	183 538	72.6%	(100.0%)
Service charges	2 716 506	2 592 768	-	-	-	-	-	-	-	-	595 346	76.5%	(100.0%)
Other revenue	325 511	268 108	-	-	-	-	-	-	-	-	119 913	202.9%	(100.0%)
Government - operating	542 411	575 157	-	-	-	-	-	-	-	-	135 776	99.1%	(100.0%)
Government - capital	460 257	360 589	-	-	-	-	-	-	-	-	155 954	103.7%	(100.0%)
Interest	106 814	134 242	-	-	-	-	-	-	-	-	21 445	72.9%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(4 107 230)	(3 989 143)	-	-	-	-	-	-	-	-	(913 767)	89.6%	(100.0%)
Suppliers and employees	(4 045 101)	(3 924 010)	-	-	-	-	-	-	-	-	(895 913)	89.8%	(100.0%)
Finance charges	(62 129)	(56 232)	-	-	-	-	-	-	-	-	(15 580)	75.6%	(100.0%)
Transfers and grants	-	(8 901)	-	-	-	-	-	-	-	-	(2 274)	2 091.5%	(100.0%)
Net Cash from/(used) Operating Activities	809 131	706 583	-	-	-	-	-	-	-	-	298 205	62.4%	(100.0%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(698 424)	(762 591)	-	-	-	-	-	-	-	-	(135 065)	50.1%	(100.0%)
Capital assets	(698 424)	(762 591)	-	-	-	-	-	-	-	-	(135 065)	50.1%	(100.0%)
Net Cash from/(used) Investing Activities	(698 424)	(762 591)	-	-	-	-	-	-	-	-	(135 065)	50.1%	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	51 937	109.5%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	50 000	100.0%	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	1 937	-	(100.0%)
Payments	(79 368)	(79 368)	-	-	-	-	-	-	-	-	(21 187)	80.3%	(100.0%)
Repayment of borrowing	(79 368)	(79 368)	-	-	-	-	-	-	-	-	(21 187)	80.3%	(100.0%)
Net Cash from/(used) Financing Activities	(79 368)	(79 368)	-	-	-	-	-	-	-	-	30 751	(1.9%)	(100.0%)
Net Increase/(Decrease) in cash held	31 339	(135 377)	-	-	-	-	-	-	-	-	193 890	125.6%	(100.0%)
Cash/cash equivalents at the year begin:	977 942	677 947	-	-	-	-	-	-	-	-	957 255	107.0%	(100.0%)
Cash/cash equivalents at the year end:	1 009 281	542 571	-	-	-	-	-	-	-	-	1 151 145	109.5%	(100.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	54 191	5.9%	63 221	6.9%	32 602	3.6%	762 347	83.6%	912 361	37.5%	-	-	348 983
Trade and Other Receivables from Exchange Transactions - Electricity	165 403	47.2%	85 091	24.3%	28 941	8.3%	70 724	20.2%	350 159	14.4%	-	-	38 140
Receivables from Non-exchange Transactions - Property Rates	71 590	12.4%	51 139	8.8%	13 336	2.3%	443 548	76.5%	579 614	23.8%	-	-	247 255
Receivables from Exchange Transactions - Waste Water Management	14 425	8.0%	13 205	7.3%	5 595	3.1%	147 950	81.7%	181 175	7.4%	-	-	72 157
Receivables from Exchange Transactions - Waste Management	8 485	8.8%	8 316	8.6%	2 051	2.1%	77 776	80.5%	96 628	4.0%	-	-	38 416
Receivables from Exchange Transactions - Property Rental Debtors	1 863	4.5%	2 955	7.1%	1 085	2.6%	35 591	85.8%	41 494	1.7%	-	-	19 615
Interest on Arrear Debtor Accounts	-	-	17 989	14.7%	26 839	21.9%	77 726	63.4%	122 555	5.0%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	118	.1%	441	.3%	0	-	149 331	99.6%	149 891	6.2%	-	-	123 462
Total By Income Source	316 075	13.0%	242 358	10.0%	110 449	4.5%	1 764 995	72.5%	2 433 877	100.0%	-	-	888 029
Debtors Age Analysis By Customer Group													
Organs of State	35 277	23.0%	15 323	10.0%	7 259	4.7%	95 232	62.2%	153 092	6.3%	-	-	46 677
Commercial	151 290	32.9%	94 872	20.7%	49 620	10.8%	163 548	35.6%	459 331	18.9%	-	-	75 862
Households	119 869	7.2%	120 298	7.2%	48 164	2.9%	1 376 543	82.7%	1 664 874	68.4%	-	-	692 724
Other	9 639	6.2%	11 865	7.6%	5 406	3.5%	129 671	82.8%	156 581	6.4%	-	-	72 766
Total By Customer Group	316 075	13.0%	242 358	10.0%	110 449	4.5%	1 764 995	72.5%	2 433 877	100.0%	-	-	888 029

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	112 855	100.0%	-	-	-	-	-	-	112 855	20.3%
Bulk Water	59 944	100.0%	-	-	-	-	-	-	59 944	10.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	101 288	100.0%	-	-	-	-	-	-	101 288	18.3%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	15 637	31.5%	15 391	31.0%	2 993	6.0%	15 618	31.5%	49 638	8.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	231 150	100.0%	-	-	-	-	-	-	231 150	41.7%
Total	520 874	93.9%	15 391	2.8%	2 993	.5%	15 618	2.8%	554 875	100.0%

Contact Details

Municipal Manager	Mr Sizwe Hadebe	033 392 2002
Financial Manager	Mrs Margaret Nelisiwe Ngcobo	033 392 2601

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MKHAMBATHINI (KZN226)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	86 903	86 903	28 241	32.5%	26 850	30.9%	7 480	8.6%	62 571	72.0%	20 472	89.8%	(63.5%)
Property rates	13 435	14 683	3 639	27.1%	3 477	25.9%	3 656	24.9%	10 772	73.4%	2 996	71.8%	22.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	531	-	124	23.4%	83	15.6%	124	-	331	-	-	-	(100.0%)
Service charges - other	-	531	-	-	41	-	-	-	41	7.8%	115	-	(100.0%)
Rental of facilities and equipment	-	-	366	-	339	-	51	-	756	-	-	-	(100.0%)
Interest earned - external investments	2 618	2 618	609	23.2%	878	33.5%	753	28.8%	2 239	85.5%	741	80.0%	1.7%
Interest earned - outstanding debtors	1 248	-	70	5.6%	4	.3%	5	-	78	-	365	84.6%	(98.7%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	74	78	10	13.5%	8	11.3%	1	.8%	19	24.5%	15	47.9%	(95.7%)
Licences and permits	4 659	4 659	1 602	34.4%	1 224	26.3%	1 991	42.7%	4 817	103.4%	1 207	71.6%	65.0%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	63 487	63 487	21 697	34.2%	20 716	32.6%	799	1.3%	43 212	68.1%	14 989	95.4%	(94.7%)
Other own revenue	851	848	125	14.7%	81	9.5%	100	11.8%	306	36.1%	45	68.0%	124.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	86 761	86 761	13 170	15.2%	19 663	22.7%	12 833	14.8%	45 666	52.6%	14 652	66.8%	(12.4%)
Employee related costs	32 247	32 247	7 235	22.4%	6 918	21.5%	8 220	25.5%	22 374	69.4%	4 450	55.7%	84.7%
Remuneration of councillors	5 398	5 398	1 205	22.3%	759	14.1%	1 137	21.1%	3 101	57.4%	1 246	70.7%	(8.8%)
Debt impairment	700	700	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	6 100	6 100	6	.1%	25	.4%	-	-	31	.5%	-	40.0%	-
Finance charges	196	196	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	673	-	87	-	55	-	816	-	-	-	(100.0%)
Contracted services	-	-	1 250	-	7 487	-	1 440	-	10 177	-	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	42 120	42 120	2 801	6.6%	4 386	10.4%	1 980	4.7%	9 167	21.8%	8 957	68.6%	(77.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	142	142	15 071		7 188		(5 353)		16 905		5 820		
Transfers recognised - capital	16 285	-	2 851	17.5%	6 220	38.2%	-	-	9 071	-	3 216	52.2%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	16 427	142	17 921		13 408		(5 353)		25 976		9 036		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	16 427	142	17 921		13 408		(5 353)		25 976		9 036		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	16 427	142	17 921		13 408		(5 353)		25 976		9 036		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	16 427	142	17 921		13 408		(5 353)		25 976		9 036		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	22 985	22 985	2 538	11.0%	5 676	24.7%	-	-	8 214	35.7%	2 821	36.4%	(100.0%)
National Government	16 355	16 355	2 538	15.5%	5 676	34.7%	-	-	8 214	50.2%	2 821	48.8%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	16 355	16 355	2 538	15.5%	5 676	34.7%	-	-	8 214	50.2%	2 821	48.8%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 630	6 630	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	22 985	22 985	2 538	11.0%	5 676	24.7%	-	-	8 214	35.7%	2 821	36.4%	(100.0%)
Governance and Administration	1 060	1 060	227	21.4%	7	.6%	-	-	234	22.1%	2 821	739.1%	(100.0%)
Executive & Council	570	570	193	33.9%	-	-	-	-	193	33.9%	2 821	1 062.5%	(100.0%)
Budget & Treasury Office	490	490	-	-	7	1.4%	-	-	7	1.4%	-	-	-
Corporate Services	-	-	34	-	-	-	-	-	34	-	-	-	-
Community and Public Safety	16 355	16 355	-	-	4 945	30.2%	-	-	4 945	30.2%	-	-	-
Community & Social Services	16 355	16 355	-	-	4 945	30.2%	-	-	4 945	30.2%	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	3 570	3 570	2 311	64.7%	724	20.3%	-	-	3 035	85.0%	-	-	-
Planning and Development	-	-	-	-	24	-	-	-	24	-	-	-	-
Road Transport	3 570	3 570	2 311	64.7%	700	19.6%	-	-	3 011	84.3%	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	102 570	88 184	35 314	34.4%	41 000	40.0%	1 998	2.3%	78 312	88.8%	22 533	89.7%	(91.1%)
Property rates, penalties and collection charges	12 764	14 683	3 639	28.5%	3 634	28.5%	1 006	6.9%	8 279	56.4%	2 083	59.5%	(51.7%)
Service charges	504	530	91	18.2%	124	24.6%	27	5.0%	242	45.7%	115	70.0%	(76.8%)
Other revenue	5 585	6 101	2 479	44.4%	11 490	205.8%	714	11.7%	14 683	240.7%	1 264	73.0%	(43.5%)
Government - operating	63 487	63 997	23 496	37.0%	19 066	30.0%	-	-	42 562	66.5%	15 038	97.7%	(100.0%)
Government - capital	16 427	-	5 000	30.4%	6 000	36.5%	-	-	11 000	-	2 926	89.1%	(100.0%)
Interest	3 803	2 872	609	16.0%	685	18.0%	251	8.7%	1 545	53.8%	1 106	81.5%	(77.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(79 961)	(83 199)	(30 987)	38.8%	(13 671)	17.1%	(3 119)	3.7%	(47 777)	57.4%	(14 652)	72.6%	(78.7%)
Suppliers and employees	(79 765)	(83 199)	(30 987)	38.8%	(13 671)	17.1%	(3 119)	3.7%	(47 777)	57.4%	(14 652)	67.3%	(78.7%)
Finance charges	(196)	-	-	-	-	-	-	-	-	-	-	5.1%	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	22 609	4 985	4 327	19.1%	27 328	120.9%	(1 121)	(22.5%)	30 535	612.5%	7 880	144.3%	(114.2%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(22 985)	(22 985)	(2 851)	12.4%	(6 200)	27.0%	-	-	(9 050)	39.4%	(3 216)	40.6%	(100.0%)
Capital assets	(22 985)	(22 985)	(2 851)	12.4%	(6 200)	27.0%	-	-	(9 050)	39.4%	(3 216)	40.6%	(100.0%)
Net Cash from/(used) Investing Activities	(22 985)	(22 985)	(2 851)	12.4%	(6 200)	27.0%	-	-	(9 050)	39.4%	(3 216)	40.6%	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(376)	(18 000)	1 477	(393.0%)	21 128	(5 622.7%)	(1 121)	6.2%	21 484	(119.4%)	4 664	670.0%	(124.0%)
Cash/cash equivalents at the year begin:	37 260	-	52 816	141.7%	54 292	145.7%	75 421	-	52 816	-	59 556	205.5%	26.6%
Cash/cash equivalents at the year end:	36 885	(18 000)	54 292	147.2%	75 421	204.5%	74 300	(412.8%)	74 300	(412.8%)	64 220	289.8%	15.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 289	7.3%	495	2.8%	415	2.4%	15 375	87.5%	17 574	78.4%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	39	16.9%	20	8.6%	14	5.9%	158	68.6%	231	1.0%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	4 612	100.0%	4 612	20.6%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	1 328	5.9%	515	2.3%	428	1.9%	20 145	89.9%	22 417	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	80	11.6%	27	4.0%	27	4.0%	557	80.5%	692	3.1%	-	-	-
Commercial	902	11.3%	222	2.8%	162	2.0%	6 685	83.9%	7 971	35.6%	-	-	-
Households	185	6.4%	113	3.9%	83	2.9%	2 496	86.7%	2 877	12.8%	-	-	-
Other	160	1.5%	153	1.4%	156	1.4%	10 408	95.7%	10 876	48.5%	-	-	-
Total By Customer Group	1 328	5.9%	515	2.3%	428	1.9%	20 145	89.9%	22 417	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Mrs T.C. Ndlela	031 785 9307
Financial Manager	Mr Mr. Mahendra Chandulal	031 785 9300

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: RICHMOND (KZN227)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	94 563	100 670	42 176	44.6%	28 879	30.5%	33 683	33.5%	104 737	104.0%	16 146	95.6%	108.6%
Property rates	15 040	15 040	8 362	55.6%	3 235	21.5%	1 420	9.4%	13 017	86.6%	120	90.6%	1 085.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	270	81.3%	(100.0%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 070	1 070	258	24.1%	257	24.0%	86	8.1%	601	56.2%	115	73.1%	(25.1%)
Service charges - other	-	-	(2)	-	-	-	-	-	(2)	-	-	-	-
Rental of facilities and equipment	656	3 346	154	23.5%	359	54.7%	620	18.5%	1 132	33.8%	880	112.8%	(29.6%)
Interest earned - external investments	3 040	3 080	941	31.0%	726	23.9%	370	12.0%	2 037	66.1%	1 051	66.7%	(64.8%)
Interest earned - outstanding debtors	70	70	14	20.6%	56	80.7%	25	35.4%	96	136.7%	23	76.5%	7.0%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	870	1 255	433	49.8%	601	69.1%	(221)	(17.6%)	813	64.8%	4	6.2%	(5 129.5%)
Licences and permits	779	897	165	21.2%	(467)	(59.9%)	(268)	(29.9%)	(569)	(63.5%)	35	42.2%	(859.8%)
Agency services	-	-	-	-	-	-	-	-	-	-	200	87.2%	(100.0%)
Transfers recognised - operational	72 463	75 476	32 518	44.9%	23 764	32.8%	31 347	41.5%	87 630	116.1%	13 325	98.8%	135.2%
Other own revenue	575	437	(668)	(116.1%)	348	60.6%	302	69.1%	(18)	(4.0%)	121	61.1%	148.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	104 547	119 402	21 704	20.8%	21 464	20.5%	16 975	14.2%	60 142	50.4%	3 520	66.8%	382.2%
Employee related costs	45 900	44 221	9 685	21.1%	11 478	25.0%	9 910	22.4%	31 073	70.3%	8 692	70.0%	14.0%
Remuneration of councillors	5 106	5 494	1 006	19.7%	1 926	37.7%	512	9.3%	3 444	62.7%	1 171	72.2%	(56.3%)
Debt impairment	1 050	2 317	-	-	-	-	-	-	-	-	-	35.2%	-
Depreciation and asset impairment	11 867	19 310	-	-	-	-	-	-	-	-	1 896	49.4%	(100.0%)
Finance charges	18	18	3	18.0%	0	2.1%	-	-	4	20.1%	31	64.1%	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	3 521	534	-	(535)	-	(474)	(13.5%)	(474)	(13.5%)	-	-	(100.0%)
Contracted services	24 275	30 068	8 465	34.9%	3 117	12.8%	3 455	11.5%	15 037	50.0%	1 838	64.4%	88.0%
Transfers and grants	900	1 443	3	.3%	-	-	163	11.3%	166	11.5%	-	-	(100.0%)
Other expenditure	15 431	13 010	2 008	13.0%	5 477	35.5%	3 408	26.2%	10 893	83.7%	(10 107)	71.5%	(133.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(9 983)	(18 732)	20 473		7 415		16 708		44 595		12 626		
Transfers recognised - capital	17 760	17 850	3 458	19.5%	11 542	65.0%	(2 691)	(15.1%)	12 309	69.0%	9 908	69.4%	(127.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	7 777	(881)	23 931		18 956		14 017		56 905		22 534		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	7 777	(881)	23 931		18 956		14 017		56 905		22 534		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	7 777	(881)	23 931		18 956		14 017		56 905		22 534		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	7 777	(881)	23 931		18 956		14 017		56 905		22 534		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	21 005	22 679	3 352	16.0%	9 122	43.4%	26	.1%	12 500	55.1%	7 823	62.9%	(99.7%)
National Government	17 760	17 760	3 352	18.9%	8 588	48.4%	-	-	11 940	67.2%	6 846	65.1%	(100.0%)
Provincial Government	-	-	-	-	370	-	-	-	370	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	3 245	3 000	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	21 005	20 760	3 352	16.0%	8 958	42.6%	-	-	12 310	59.3%	6 846	58.7%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	1 906	-	-	154	-	24	1.2%	177	9.3%	966	75.9%	(97.6%)
Public contributions and donations	-	13	-	-	11	-	2	17.7%	13	101.0%	10	-	(77.5%)
Capital Expenditure Standard Classification	21 005	22 679	3 352	16.0%	9 122	43.4%	26	.1%	12 500	55.1%	7 823	62.9%	(99.7%)
Governance and Administration	210	430	-	-	59	27.9%	-	-	59	13.6%	636	61.4%	(100.0%)
Executive & Council	25	31	-	-	30	119.1%	-	-	30	96.5%	85	94.7%	(100.0%)
Budget & Treasury Office	185	249	-	-	29	15.6%	-	-	29	11.6%	524	50.9%	(100.0%)
Corporate Services	-	150	-	-	-	-	-	-	-	-	27	61.3%	(100.0%)
Community and Public Safety	7 822	7 389	-	-	4 453	56.9%	26	.4%	4 479	60.6%	646	44.0%	(96.0%)
Community & Social Services	425	389	-	-	4 453	1 047.8%	26	6.7%	4 479	1 151.3%	316	448.0%	(91.8%)
Sport And Recreation	5 387	6 500	-	-	-	-	-	-	-	-	-	-	-
Public Safety	2 010	500	-	-	-	-	-	-	-	-	330	99.0%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	12 973	14 860	3 352	25.8%	4 610	35.5%	-	-	7 963	53.6%	6 541	67.2%	(100.0%)
Planning and Development	-	3 000	-	-	465	-	-	-	465	15.5%	-	-	-
Road Transport	12 973	11 860	3 352	25.8%	4 145	32.0%	-	-	7 497	63.2%	6 541	72.6%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	110 604	117 451	45 378	41.0%	39 797	36.0%	30 553	26.0%	115 729	98.5%	27 573	91.8%	10.8%
Property rates, penalties and collection charges	13 536	15 040	8 362	61.8%	3 224	23.8%	2 207	14.7%	13 794	91.7%	1 719	99.6%	28.4%
Service charges	856	-	-	-	-	-	-	-	-	-	187	104.7%	(100.0%)
Other revenue	2 879	5 934	84	2.9%	859	29.8%	1 364	23.0%	2 307	38.9%	1 359	114.9%	.3%
Government - operating	72 463	75 476	-	-	-	-	1 266	1.7%	1 266	1.7%	14 666	100.8%	(91.4%)
Government - capital	17 760	17 850	35 977	202.6%	34 950	196.8%	25 277	141.6%	96 203	538.9%	8 567	65.5%	195.0%
Interest	3 110	3 150	955	30.7%	764	24.6%	439	14.0%	2 159	68.5%	1 074	98.2%	(59.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(92 173)	(97 775)	(39 751)	43.1%	(55 809)	60.5%	(36 409)	37.2%	(131 969)	135.0%	(17 649)	144.7%	106.3%
Suppliers and employees	(90 712)	(96 314)	(39 745)	43.8%	(55 808)	61.5%	(35 037)	36.4%	(130 590)	135.6%	(17 638)	146.4%	98.6%
Finance charges	(18)	(18)	(3)	17.5%	(0)	2.1%	-	-	(4)	20.1%	(11)	7.6%	(100.0%)
Transfers and grants	(1 443)	(1 443)	(3)	.2%	-	-	(1 372)	95.1%	(1 375)	95.3%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	18 431	19 676	5 627	30.5%	(16 012)	(86.9%)	(5 856)	(29.8%)	(16 240)	(82.5%)	9 924	(70.3%)	(159.0%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(21 005)	(22 679)	(1 603)	7.6%	(7 416)	35.3%	(3 479)	15.3%	(12 497)	55.1%	(7 859)	70.0%	(55.7%)
Capital assets	(21 005)	(22 679)	(1 603)	7.6%	(7 416)	35.3%	(3 479)	15.3%	(12 497)	55.1%	(7 859)	70.0%	(55.7%)
Net Cash from/(used) Investing Activities	(21 005)	(22 679)	(1 603)	7.6%	(7 416)	35.3%	(3 479)	15.3%	(12 497)	55.1%	(7 859)	70.0%	(55.7%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(25)	-	(9)	-	-	-	(35)	-	-	-	-
Repayment of borrowing	-	-	(25)	-	(9)	-	-	-	(35)	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	(25)	-	(9)	-	-	-	(35)	-	-	-	-
Net Increase/(Decrease) in cash held	(2 574)	(3 003)	3 999	(155.4%)	(23 437)	910.5%	(9 334)	310.8%	(28 772)	958.0%	2 065	694.0%	(552.0%)
Cash/cash equivalents at the year begin:	41 192	32 099	32 099	77.9%	36 098	87.6%	12 662	39.4%	32 099	100.0%	259	100.0%	4 787.0%
Cash/cash equivalents at the year end:	38 618	29 096	36 098	93.5%	12 662	32.8%	3 327	11.4%	3 327	11.4%	2 324	5.6%	43.2%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - I Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 301	6.7%	403	2.1%	675	3.5%	17 048	87.8%	19 426	91.8%	-	-	2 299
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	101	12.8%	63	7.9%	60	7.6%	564	71.6%	788	3.7%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	70	7.4%	110	11.7%	147	15.6%	616	65.3%	943	4.5%	-	-	-
Total By Income Source	1 471	7.0%	576	2.7%	882	4.2%	18 228	86.2%	21 157	100.0%	-	-	2 299
Debtors Age Analysis By Customer Group													
Organs of State	86	1.9%	(100)	(2.2%)	44	1.0%	4 603	99.3%	4 634	21.9%	-	-	-
Commercial	382	20.4%	71	3.8%	68	3.6%	1 350	72.2%	1 871	8.8%	-	-	-
Households	508	6.1%	291	3.5%	368	4.4%	7 122	85.9%	8 289	39.2%	-	-	2 299
Other	495	7.8%	314	4.9%	401	6.3%	5 153	81.0%	6 364	30.1%	-	-	-
Total By Customer Group	1 471	7.0%	576	2.7%	882	4.2%	18 228	86.2%	21 157	100.0%	-	-	2 299

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Ms A B Mnikathi	033 212 2155
Financial Manager	Mr Sanjay Mewalall	033 212 2155

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMGUNGUNDLOVU (DC22)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	724 030	691 061	235 776	32.6%	171 208	23.6%	174 573	25.3%	581 557	84.2%	152 319	91.1%	14.6%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	211 397	174 001	36 654	17.3%	38 694	18.3%	42 731	24.6%	118 079	67.9%	28 332	75.5%	50.8%
Service charges - sanitation revenue	17 599	19 099	4 082	23.2%	5 282	30.0%	5 300	27.8%	14 664	76.8%	2 647	78.8%	100.2%
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	3 289	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	250	250	35	14.0%	16	6.6%	6	2.3%	57	22.9%	23	51.8%	(74.1%)
Interest earned - external investments	12 000	4 000	466	3.9%	1 254	10.5%	761	19.0%	2 482	62.0%	3 724	92.9%	(79.6%)
Interest earned - outstanding debtors	5 000	5 000	3 027	60.5%	7 936	158.7%	7 496	149.9%	18 460	369.2%	7 154	483.1%	4.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	462 884	467 823	191 472	41.4%	116 559	25.2%	115 971	24.8%	424 002	90.6%	110 115	101.2%	5.3%
Other own revenue	14 900	17 600	40	.3%	1 466	9.8%	2 306	13.1%	3 812	21.7%	325	20.7%	610.0%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	738 351	774 511	158 590	21.5%	192 113	26.0%	197 844	25.5%	548 546	70.8%	90 287	62.1%	119.1%
Employee related costs	228 194	221 547	50 639	22.2%	58 314	25.6%	48 658	22.0%	157 611	71.1%	45 690	72.6%	6.5%
Remuneration of councillors	11 086	12 266	2 571	23.2%	1 757	15.8%	2 218	18.1%	6 545	53.4%	2 662	72.2%	(16.7%)
Debt impairment	78 998	78 998	5 925	7.5%	33 574	42.5%	19 749	25.0%	59 248	75.0%	83	3.5%	23 786.6%
Depreciation and asset impairment	46 713	36 713	10 900	23.3%	5 831	12.5%	8 367	22.8%	25 098	68.4%	-	57.7%	(100.0%)
Finance charges	23 019	23 419	84	.4%	11 845	51.5%	1 990	8.5%	13 920	59.4%	-	170.2%	(100.0%)
Bulk purchases	111 034	121 234	29 670	26.7%	24 619	22.2%	34 539	28.5%	88 828	73.3%	19 574	62.7%	76.5%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	18.3%	-
Contracted services	168 081	198 779	29 053	17.3%	48 563	28.9%	57 609	29.0%	135 225	68.0%	12 179	58.6%	373.0%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	71 226	81 554	29 748	41.8%	7 610	10.7%	24 713	30.3%	62 071	76.1%	10 099	63.3%	144.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(14 321)	(83 449)	77 186		(20 905)		(23 271)		33 010		62 033		
Transfers recognised - capital	166 766	166 766	450	.3%	-	-	197	.1%	646	.4%	-	67.0%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	152 445	83 317	77 636		(20 905)		(23 074)		33 657		62 033		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	152 445	83 317	77 636		(20 905)		(23 074)		33 657		62 033		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	152 445	83 317	77 636		(20 905)		(23 074)		33 657		62 033		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	152 445	83 317	77 636		(20 905)		(23 074)		33 657		62 033		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	201 044	201 044	34 540	17.2%	36 544	18.2%	29 397	14.6%	100 481	50.0%	22 640	83.8%	29.8%
National Government	166 766	166 766	34 540	20.7%	36 169	21.7%	29 397	17.6%	100 106	60.0%	22 272	96.1%	32.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	166 766	166 766	34 540	20.7%	36 169	21.7%	29 397	17.6%	100 106	60.0%	22 272	96.1%	32.0%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	64.2%	-
Internally generated funds	34 278	34 278	-	-	375	1.1%	-	-	375	1.1%	-	2.1%	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	368	-	(100.0%)
Capital Expenditure Standard Classification	201 044	201 044	34 540	17.2%	36 544	18.2%	29 397	14.6%	100 481	50.0%	22 640	83.8%	29.8%
Governance and Administration	1 950	1 950	-	-	375	19.2%	-	-	375	19.2%	368	37.2%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 950	1 950	-	-	-	-	-	-	-	-	368	37.2%	(100.0%)
Corporate Services	-	-	-	-	375	-	-	-	375	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	199 094	199 094	34 540	17.3%	36 169	18.2%	29 397	14.8%	100 106	50.3%	22 272	87.8%	32.0%
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	199 094	199 094	34 540	17.3%	36 169	18.2%	29 397	14.8%	100 106	50.3%	22 272	87.8%	32.0%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	810 049	810 049	386 828	47.8%	232 900	28.8%	90 480	11.2%	710 208	87.7%	223 328	107.2%	(59.5%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	149 999	149 999	26 872	17.9%	28 306	18.9%	30 389	20.3%	85 568	57.0%	21 169	83.8%	43.6%
Other revenue	15 150	15 150	59 525	392.9%	4 887	32.3%	13 706	90.5%	78 117	515.6%	12 037	141.5%	13.9%
Government - operating	462 884	462 884	13 546	2.9%	152 826	33.0%	12 971	2.8%	179 343	38.7%	151 248	111.1%	(91.4%)
Government - capital	166 766	166 766	284 956	170.9%	45 751	27.4%	-	-	330 707	198.3%	36 407	103.0%	(100.0%)
Interest	15 250	15 250	1 929	12.6%	1 130	7.4%	33 414	219.1%	36 473	239.2%	2 468	59.4%	1 254.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(588 702)	(588 702)	(226 110)	38.4%	(218 960)	37.2%	(248 784)	42.3%	(693 854)	117.9%	(207 946)	137.8%	19.6%
Suppliers and employees	(565 683)	(565 683)	(226 069)	40.0%	(218 960)	38.7%	(248 784)	44.0%	(693 813)	122.7%	(207 758)	138.9%	19.7%
Finance charges	(23 019)	(23 019)	(42)	.2%	-	-	-	-	(42)	.2%	(188)	50.9%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	221 348	221 348	160 717	72.6%	13 940	6.3%	(158 304)	(71.5%)	16 353	7.4%	15 382	10.0%	(1 129.1%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	30 000	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	30 000	-	(100.0%)
Payments	(199 094)	(199 094)	(69 044)	34.7%	(72 557)	36.4%	(15 863)	8.0%	(157 464)	79.1%	(33 201)	89.0%	(52.2%)
Capital assets	(199 094)	(199 094)	(69 044)	34.7%	(72 557)	36.4%	(15 863)	8.0%	(157 464)	79.1%	(33 201)	89.0%	(52.2%)
Net Cash from/(used) Investing Activities	(199 094)	(199 094)	(69 044)	34.7%	(72 557)	36.4%	(15 863)	8.0%	(157 464)	79.1%	(3 201)	76.6%	395.6%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	59.8%	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	59.8%	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(23 019)	(23 019)	(522)	2.3%	-	-	-	-	(522)	2.3%	-	735.7%	-
Repayment of borrowing	(23 019)	(23 019)	(522)	2.3%	-	-	-	-	(522)	2.3%	-	735.7%	-
Net Cash from/(used) Financing Activities	(23 019)	(23 019)	(522)	2.3%	-	-	-	-	(522)	2.3%	-	12.7%	-
Net Increase/(Decrease) in cash held	(765)	(765)	91 151	(11 914.2%)	(58 617)	7 661.8%	(174 167)	22 765.1%	(141 633)	18 512.6%	12 181	(434.6%)	(1 529.8%)
Cash/cash equivalents at the year begin:	178 511	178 511	178 511	100.0%	269 663	151.1%	211 045	118.2%	178 511	100.0%	(262 375)	(53.2%)	(180.4%)
Cash/cash equivalents at the year end:	177 746	177 746	269 663	151.7%	211 045	118.7%	36 878	20.7%	36 878	20.7%	(250 194)	(116.8%)	(114.7%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	43 463	8.6%	11 119	2.2%	10 442	2.1%	440 254	87.1%	505 277	100.0%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	43 463	8.6%	11 119	2.2%	10 442	2.1%	440 254	87.1%	505 277	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	234	18.1%	57	4.4%	89	6.9%	914	70.6%	1 295	.3%	-	-	-
Commercial	6 111	23.8%	886	3.5%	737	2.9%	17 916	69.8%	25 650	5.1%	-	-	-
Households	23 963	5.8%	8 952	2.2%	8 235	2.0%	369 100	90.0%	410 251	81.2%	-	-	-
Other	13 155	19.3%	1 224	1.8%	1 380	2.0%	52 323	76.9%	68 082	13.5%	-	-	-
Total By Customer Group	43 463	8.6%	11 119	2.2%	10 442	2.1%	440 254	87.1%	505 277	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	21 915	94.1%	919	3.9%	78	.3%	371	1.6%	23 282	100.0%
Total	21 915	94.1%	919	3.9%	78	.3%	371	1.6%	23 282	100.0%

Contact Details

Municipal Manager	Mr R M Ngcobo	033 897 6700
Financial Manager	Mrs S D Ncube Dlamini	033 897 6714

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: OKHAHLAMBA (KZN235)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	171 041	191 594	54 926	32.1%	56 602	33.1%	41 978	21.9%	153 506	80.1%	40 467	88.0%	3.7%
Property rates	31 717	31 717	7 613	24.0%	7 851	24.8%	8 989	28.3%	24 454	77.1%	6 514	75.7%	38.0%
Property rates - penalties and collection charges	-	5 359	-	-	-	-	-	-	-	-	1 332	75.0%	(100.0%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	584	2 143	607	104.0%	621	106.4%	730	34.1%	1 959	91.4%	505	75.1%	44.5%
Service charges - other	-	957	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	64	87	16	25.0%	14	21.3%	32	36.4%	61	70.5%	21	66.5%	53.5%
Interest earned - external investments	1 901	1 901	595	31.3%	728	38.3%	2 688	141.4%	4 010	211.0%	544	64.6%	393.9%
Interest earned - outstanding debtors	-	1 238	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	5 844	489	1 241	21.2%	1 095	18.7%	78	15.9%	2 414	494.1%	100	68.2%	(22.4%)
Licences and permits	2 142	865	820	38.3%	563	26.3%	683	79.0%	2 066	238.8%	512	67.4%	33.4%
Agency services	839	2 056	-	-	-	-	-	-	-	-	204	74.4%	(100.0%)
Transfers recognised - operational	126 399	121 896	42 883	33.9%	45 532	36.0%	28 658	23.5%	117 073	96.0%	32 080	93.6%	(10.7%)
Other own revenue	1 551	22 887	1 151	74.2%	197	12.7%	121	.5%	1 470	6.4%	(1 344)	(38.3%)	(109.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	99.9%	-
Operating Expenditure	170 405	171 311	30 328	17.8%	59 207	34.7%	37 870	22.1%	127 405	74.4%	44 718	60.1%	(15.3%)
Employee related costs	60 513	64 891	15 946	26.4%	16 754	27.7%	15 598	24.0%	48 298	74.4%	13 921	70.5%	12.0%
Remuneration of councillors	9 198	10 322	2 247	24.4%	2 278	24.8%	3 103	30.1%	7 627	73.9%	2 424	74.5%	28.0%
Debt impairment	4 821	4 821	-	-	4 209	87.3%	-	-	4 209	87.3%	142	4.3%	(100.0%)
Depreciation and asset impairment	23 869	21 097	-	-	13 949	58.4%	4 120	19.5%	18 069	85.6%	8 750	38.8%	(52.9%)
Finance charges	2 606	1 500	-	-	-	-	20	1.4%	20	1.4%	2	.2%	718.9%
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	654	1 086	109	16.6%	110	16.9%	337	31.0%	556	51.2%	(1 084)	59.6%	(131.1%)
Contracted services	4 512	38 792	4 009	88.9%	13 441	297.9%	6 101	15.7%	23 552	60.7%	1 409	63.8%	333.1%
Transfers and grants	3 013	107	11	.4%	581	19.3%	10	9.4%	601	560.7%	594	40.5%	(98.3%)
Other expenditure	61 220	28 694	8 008	13.1%	7 885	12.9%	8 581	29.9%	24 474	85.3%	18 560	63.3%	(53.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	635	20 283	24 598		(2 605)		4 108		26 101		(4 251)		
Transfers recognised - capital	49 042	55 296	(1 724)	(3.5%)	31 107	63.4%	5 643	10.2%	35 026	63.3%	8 905	69.0%	(36.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	49 677	75 579	22 874		28 502		9 751		61 127		4 654		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	49 677	75 579	22 874		28 502		9 751		61 127		4 654		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	49 677	75 579	22 874		28 502		9 751		61 127		4 654		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	49 677	75 579	22 874		28 502		9 751		61 127		4 654		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	75 906	82 858	22 521	29.7%	12 675	16.7%	32 771	39.6%	67 967	82.0%	11 049	66.4%	196.6%
National Government	28 742	41 467	16 629	57.9%	7 359	25.6%	46	.1%	24 034	58.0%	7 774	59.1%	(99.4%)
Provincial Government	20 300	13 829	4 270	21.0%	3 364	16.6%	5 795	41.9%	13 429	97.1%	-	12.1%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	49 042	55 296	20 899	42.6%	10 723	21.9%	5 841	10.6%	37 462	67.7%	7 774	51.1%	(24.9%)
Borrowing	20 000	20 000	-	-	-	-	17 144	85.7%	17 144	85.7%	-	-	(100.0%)
Internally generated funds	6 864	7 562	1 622	23.6%	1 952	28.4%	368	4.9%	3 943	52.1%	3 274	88.1%	(88.7%)
Public contributions and donations	-	-	-	-	-	-	9 418	-	9 418	-	-	-	(100.0%)
Capital Expenditure Standard Classification	75 906	82 858	22 521	29.7%	12 675	16.7%	32 771	39.6%	67 967	82.0%	11 049	66.4%	196.6%
Governance and Administration	1 964	1 550	23	1.2%	200	10.2%	477	30.7%	700	45.1%	226	64.9%	110.8%
Executive & Council	-	-	-	-	-	-	431	-	431	-	45	49.7%	864.6%
Budget & Treasury Office	1 964	1 550	23	1.2%	200	10.2%	46	2.9%	269	17.3%	155	77.8%	(70.6%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	26	82.0%	(100.0%)
Community and Public Safety	-	175	-	-	-	-	2 662	1 521.3%	2 662	1 521.3%	-	99.3%	(100.0%)
Community & Social Services	-	-	-	-	-	-	876	-	876	-	-	98.3%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	175	-	-	-	-	1 786	1 020.5%	1 786	1 020.5%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	73 942	81 133	22 498	30.4%	12 475	16.9%	29 632	36.5%	64 606	79.6%	10 823	65.5%	173.8%
Planning and Development	73 942	81 133	22 498	30.4%	12 475	16.9%	29 632	36.5%	64 606	79.6%	10 823	65.5%	173.8%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	192 440	206 451	94 240	49.0%	70 511	36.6%	49 025	23.7%	213 776	103.5%	67 816	100.7%	(27.7%)
Property rates, penalties and collection charges	22 202	22 202	7 380	33.2%	5 554	25.0%	5 804	26.1%	18 739	84.4%	5 556	70.9%	4.5%
Service charges	584	1 543	-	-	-	-	-	-	-	-	-	-	-
Other revenue	8 686	8 108	5 873	67.6%	5 530	63.7%	5 170	63.8%	16 573	204.4%	9 952	84.9%	(48.1%)
Government - operating	122 826	123 717	53 241	43.3%	45 038	36.7%	26 889	21.7%	125 168	101.2%	33 194	100.8%	(19.0%)
Government - capital	36 242	47 742	27 440	75.7%	14 060	38.8%	9 742	20.4%	51 242	107.3%	18 514	129.0%	(47.4%)
Interest	1 901	3 139	306	16.1%	330	17.4%	1 419	45.2%	2 055	65.5%	600	71.5%	136.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(141 716)	(150 051)	(47 932)	33.8%	(45 655)	32.2%	(37 634)	25.1%	(131 220)	87.5%	(30 509)	75.0%	23.4%
Suppliers and employees	(136 096)	(148 443)	(47 687)	35.0%	(45 340)	33.3%	(37 471)	25.2%	(130 497)	87.9%	(29 906)	76.3%	25.3%
Finance charges	(2 606)	(1 500)	(11)	.4%	(11)	.4%	(15)	1.0%	(37)	2.5%	(10)	4.3%	50.8%
Transfers and grants	(3 013)	(107)	(234)	7.8%	(304)	10.1%	(149)	138.6%	(687)	640.3%	(594)	48.1%	(75.0%)
Net Cash from/(used) Operating Activities	50 724	56 400	46 308	91.3%	24 856	49.0%	11 391	20.2%	82 556	146.4%	37 307	149.4%	(69.5%)
Cash Flow from Investing Activities													
Receipts	-	10 557	-	-	-	-	-	-	-	-	-	100.0%	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Decrease in non-current debtors	-	10 557	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(75 906)	(82 858)	(18 656)	24.6%	(10 757)	14.2%	(6 436)	7.8%	(35 849)	43.3%	(20 177)	114.1%	(68.1%)
Capital assets	(75 906)	(82 858)	(18 656)	24.6%	(10 757)	14.2%	(6 436)	7.8%	(35 849)	43.3%	(20 177)	114.1%	(68.1%)
Net Cash from/(used) Investing Activities	(75 906)	(72 301)	(18 656)	24.6%	(10 757)	14.2%	(6 436)	8.9%	(35 849)	49.6%	(20 177)	114.1%	(68.1%)
Cash Flow from Financing Activities													
Receipts	20 000	20 000	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	20 000	20 000	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(9 541)	(6 060)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(9 541)	(6 060)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	10 459	13 940	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(14 722)	(1 961)	27 653	(187.8%)	14 099	(95.8%)	4 955	(252.7%)	46 707	(2 381.8%)	17 129	594.6%	(71.1%)
Cash/cash equivalents at the year begin:	22 565	31 376	31 377	139.1%	59 030	261.6%	73 129	233.1%	31 377	100.0%	53 765	100.0%	36.0%
Cash/cash equivalents at the year end:	7 843	29 415	59 030	752.7%	73 129	932.4%	78 084	265.5%	78 084	265.5%	70 894	152.9%	10.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 065	5.8%	2 156	6.0%	775	2.2%	30 773	86.0%	35 770	64.2%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	217	13.0%	377	22.5%	184	11.0%	893	53.4%	1 671	3.0%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	8	4.8%	8	4.4%	4	2.2%	153	88.6%	173	.3%	-	-	-
Interest on Arrear Debtor Accounts	560	3.2%	1 594	9.1%	526	3.0%	14 802	84.7%	17 482	31.4%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4	.6%	9	1.5%	-	-	580	97.9%	593	1.1%	-	-	-
Total By Income Source	2 854	5.1%	4 144	7.4%	1 489	2.7%	47 201	84.8%	55 688	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	506	3.1%	1 128	7.0%	473	2.9%	13 964	86.9%	16 071	28.9%	-	-	-
Commercial	7	3.0%	16	7.1%	7	3.1%	190	86.7%	219	.4%	-	-	-
Households	625	4.4%	733	5.2%	232	1.6%	12 514	88.7%	14 104	25.3%	-	-	-
Other	1 716	6.8%	2 268	9.0%	777	3.1%	20 533	81.2%	25 294	45.4%	-	-	-
Total By Customer Group	2 854	5.1%	4 144	7.4%	1 489	2.7%	47 201	84.8%	55 688	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	529	39.9%	-	-	-	-	795	60.1%	1 324	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	529	39.9%	-	-	-	-	795	60.1%	1 324	100.0%

Contact Details

Municipal Manager	Mr Siza Dennis Sibande	036 448 8002
Financial Manager	Ms Yali Joyi	036 448 8000

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: INKOSI LANGALIBALELE (KZN237)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	528 359	532 253	169 692	32.1%	133 890	25.3%	117 760	22.1%	421 342	79.2%	70 056	43.9%	68.1%
Property rates	94 693	94 693	38 713	40.9%	17 879	18.9%	18 063	19.1%	74 655	78.8%	17 770	55.6%	1.6%
Property rates - penalties and collection charges	-	-	3 963		173	-	3 315	-	7 451	-	2 336	76.2%	41.9%
Service charges - electricity revenue	239 494	239 494	57 723	24.1%	56 537	23.6%	33 437	14.0%	147 697	61.7%	44 237	60.5%	(24.4%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	8 815	8 815	1 987	22.5%	2 008	22.8%	2 001	22.7%	5 997	68.0%	2 060	74.0%	(2.9%)
Service charges - other	-	-	4 200	-	4 364	-	16 096	-	24 660	-	-	-	(100.0%)
Rental of facilities and equipment	389	389	51	13.1%	78	20.1%	43	11.0%	172	44.2%	205	56.1%	(79.1%)
Interest earned - external investments	544	544	-	-	-	-	-	-	-	-	113	26.8%	(100.0%)
Interest earned - outstanding debtors	1 020	1 020	-	-	-	-	-	-	-	-	332	19.8%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	19 038	13 630	54	.3%	54	.3%	243	1.8%	352	2.6%	22	90.1%	1 026.3%
Licences and permits	-	5 408	629	-	375	-	449	8.3%	1 453	26.9%	1 372	65.6%	(67.3%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	161 834	165 551	61 023	37.7%	51 754	32.0%	42 641	25.8%	155 418	93.9%	900	9.1%	4 637.9%
Other own revenue	2 532	2 709	1 349	53.3%	667	26.3%	1 472	54.4%	3 488	128.7%	709	60.6%	107.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	490 231	512 679	101 820	20.8%	95 636	19.5%	94 347	18.4%	291 802	56.9%	65 185	36.0%	44.7%
Employee related costs	129 226	159 226	42 057	32.5%	45 269	35.0%	43 137	27.1%	130 463	81.9%	-	19.2%	(100.0%)
Remuneration of councillors	16 119	16 119	3 689	22.9%	3 554	22.0%	3 761	23.3%	11 003	68.3%	-	11.4%	(100.0%)
Debt impairment	7 000	7 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	45 159	45 159	-	-	-	-	-	-	-	-	-	-	-
Finance charges	2 539	2 039	32	1.3%	59	2.3%	16	.8%	107	5.3%	1 978	72.2%	(99.2%)
Bulk purchases	151 264	151 264	34 193	22.6%	21 813	14.4%	24 049	15.9%	80 055	52.9%	32 794	47.9%	(26.7%)
Other Materials	16 050	10 380	2 668	16.6%	3 452	21.5%	1 146	11.0%	7 266	70.0%	3 020	63.9%	(62.0%)
Contracted services	30 000	40 728	8 344	27.8%	10 168	33.9%	10 267	25.2%	28 778	70.7%	6 883	112.6%	49.2%
Transfers and grants	10 000	10 000	-	-	-	-	-	-	-	-	-	1.6%	-
Other expenditure	82 874	70 764	10 839	13.1%	11 321	13.7%	11 970	16.9%	34 130	48.2%	20 511	53.5%	(41.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	38 128	19 575	67 872		38 254		23 413		129 539		4 871		
Transfers recognised - capital	53 454	-	10 295	19.3%	6 717	12.6%	14 000	-	31 012	-	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	91 582	19 575	78 167		44 971		37 413		160 551		4 871		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	91 582	19 575	78 167		44 971		37 413		160 551		4 871		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	91 582	19 575	78 167		44 971		37 413		160 551		4 871		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	91 582	19 575	78 167		44 971		37 413		160 551		4 871		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	53 876	56 576	6 058	11.2%	11 758	21.8%	10 657	18.8%	28 472	50.3%	4 288	48.7%	148.5%
National Government	53 276	53 276	5 875	11.0%	11 137	20.9%	10 610	19.9%	27 622	51.8%	2 191	14.3%	384.3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	2 085	922.8%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	53 276	53 276	5 875	11.0%	11 137	20.9%	10 610	19.9%	27 622	51.8%	4 276	50.2%	148.2%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	600	3 300	183	30.5%	438	72.9%	46	1.4%	667	20.2%	12	37.5%	275.9%
Public contributions and donations	-	-	-	-	183	-	-	-	183	-	-	-	-
Capital Expenditure Standard Classification	53 876	56 576	6 058	11.2%	11 758	21.8%	10 657	18.8%	28 472	50.3%	4 288	48.7%	148.5%
Governance and Administration	300	2 300	-	-	42	14.0%	32	1.4%	74	3.2%	91	1.5%	(64.9%)
Executive & Council	200	100	-	-	24	11.8%	-	-	24	23.6%	91	2.4%	(100.0%)
Budget & Treasury Office	100	100	-	-	18	18.4%	-	-	18	18.4%	-	-	-
Corporate Services	-	2 100	-	-	-	-	32	1.5%	32	1.5%	-	-	(100.0%)
Community and Public Safety	100	800	183	183.0%	579	578.5%	-	-	762	95.2%	2 080	214.8%	(100.0%)
Community & Social Services	100	800	183	183.0%	579	578.5%	-	-	762	95.2%	1 773	200.1%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	37	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	270	-	(100.0%)
Economic and Environmental Services	38 376	38 376	5 695	14.8%	10 829	28.2%	10 621	27.7%	27 145	70.7%	2 117	60.7%	401.8%
Planning and Development	-	-	-	-	-	-	-	-	-	-	2 116	-	(100.0%)
Road Transport	38 376	38 376	5 695	14.8%	10 829	28.2%	10 621	27.7%	27 145	70.7%	0	15.4%	5 310 573.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	15 100	15 100	180	1.2%	308	2.0%	3	-	491	3.3%	-	-	(100.0%)
Electricity	15 100	15 100	180	1.2%	308	2.0%	3	-	491	3.3%	-	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget Main appropriation	2017/18 Budget Adjusted Budget	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter 1st Q as % of Main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter 2nd Q as % of Main appropriation	2017/18 Third Quarter Actual Expenditure	2017/18 Third Quarter 3rd Q as % of adjusted budget	2017/18 Year to Date Actual Expenditure	2017/18 Year to Date Total Expenditure as % of adjusted budget	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	500 403	518 718	172 020	34.4%	144 039	28.8%	111 551	21.5%	427 610	82.4%	147 508	89.8%	(24.4%)
Property rates, penalties and collection charges	56 816	258 949	36 022	63.4%	9 718	17.1%	10 402	4.0%	56 143	21.7%	11 884	93.7%	(12.5%)
Service charges	204 777	3 013	55 285	27.0%	55 368	27.0%	38 779	1 287.1%	149 433	4 959.6%	51 140	75.1%	(24.2%)
Other revenue	22 136	37 929	4 553	20.6%	12 198	55.1%	5 728	15.1%	22 480	59.3%	48 692	666.0%	(88.2%)
Government - operating	161 834	165 551	68 023	42.0%	46 526	28.7%	42 641	25.8%	157 190	94.9%	35 632	89.7%	19.7%
Government - capital	53 276	53 276	8 137	15.3%	20 228	38.0%	14 000	26.3%	42 365	79.5%	46	45.4%	30 154.6%
Interest	1 564	-	-	-	-	-	-	-	-	-	113	9.7%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(428 071)	(450 520)	(131 971)	30.8%	(109 992)	25.7%	(94 347)	20.9%	(336 309)	74.6%	(151 968)	80.4%	(37.9%)
Suppliers and employees	(425 532)	(448 479)	(131 788)	31.0%	(109 921)	25.8%	(94 331)	21.0%	(336 040)	74.9%	(149 991)	81.1%	(37.1%)
Finance charges	(2 539)	(2 041)	(183)	7.2%	(70)	2.8%	(16)	.8%	(269)	13.2%	(1 978)	89.3%	(99.2%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	72 333	68 198	40 049	55.4%	34 048	47.1%	17 204	25.2%	91 301	133.9%	(4 460)	134.8%	(485.7%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(53 876)	(53 874)	(6 898)	12.8%	(5 438)	10.1%	(10 616)	19.7%	(22 952)	42.6%	(11 165)	66.9%	(4.9%)
Capital assets	(53 876)	(53 874)	(6 898)	12.8%	(5 438)	10.1%	(10 616)	19.7%	(22 952)	42.6%	(11 165)	66.9%	(4.9%)
Net Cash from/(used) Investing Activities	(53 876)	(53 874)	(6 898)	12.8%	(5 438)	10.1%	(10 616)	19.7%	(22 952)	42.6%	(11 165)	67.0%	(4.9%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	33	154.1%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	33	154.1%	(100.0%)
Payments	(896)	(896)	-	-	-	-	-	-	-	-	(158)	7.3%	(100.0%)
Repayment of borrowing	(896)	(896)	-	-	-	-	-	-	-	-	(158)	7.3%	(100.0%)
Net Cash from/(used) Financing Activities	(896)	(896)	-	-	-	-	-	-	-	-	(126)	5.6%	(100.0%)
Net Increase/(Decrease) in cash held	17 560	13 428	33 151	188.8%	28 610	162.9%	6 588	49.1%	68 349	509.0%	(15 750)	324.0%	(141.8%)
Cash/cash equivalents at the year begin:	(20 469)	(21 289)	(20 469)	100.0%	12 682	(62.0%)	41 292	(194.0%)	(20 469)	96.1%	76 807	(108.5%)	(46.2%)
Cash/cash equivalents at the year end:	(2 909)	(7 861)	12 682	(436.0%)	41 292	(1 419.6%)	47 880	(609.1%)	47 880	(609.1%)	61 057	138.7%	(21.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	14 462	35.8%	7 849	19.4%	4 456	11.0%	13 638	33.8%	40 405	18.2%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 536	4.9%	3 791	3.4%	3 575	3.2%	99 718	88.5%	112 620	50.6%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	674	5.9%	482	4.2%	395	3.4%	9 937	86.5%	11 488	5.2%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 531	6.1%	2 776	4.8%	2 228	3.8%	49 513	85.3%	58 048	26.1%	-	-	-
Total By Income Source	24 202	10.9%	14 898	6.7%	10 655	4.8%	172 805	77.6%	222 560	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	2 370	3.4%	1 940	2.8%	1 992	2.9%	63 082	90.9%	69 384	31.2%	-	-	-
Commercial	767	71.4%	217	20.2%	99	9.2%	(9)	(.9%)	1 074	.5%	-	-	-
Households	3 174	6.7%	2 041	4.3%	1 570	3.3%	40 546	85.7%	47 332	21.3%	-	-	-
Other	17 892	17.1%	10 700	10.2%	6 993	6.7%	69 186	66.0%	104 770	47.1%	-	-	-
Total By Customer Group	24 202	10.9%	14 898	6.7%	10 655	4.8%	172 805	77.6%	222 560	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	1 227	4.2%	582	2.0%	2 206	7.6%	25 159	86.2%	29 174	47.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	3 182	9.9%	4 806	14.9%	2 177	6.7%	22 131	68.5%	32 295	52.5%
Total	4 409	7.2%	5 387	8.8%	4 383	7.1%	47 290	76.9%	61 469	100.0%

Contact Details

Municipal Manager	Mr PATRICK MKHIZE	036 342 7802
Financial Manager	Mr SIBUSISO RADEBE	036 342 7805

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ALFRED DUMA (KZN238)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	751 762	444 488	245 134	32.6%	199 776	26.6%	191 455	43.1%	636 366	143.2%	336 215	103.9%	(43.1%)
Property rates	166 864	97 744	61 440	36.8%	45 003	27.0%	47 124	48.2%	153 568	157.1%	177 169	178.5%	(73.4%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	2 956	64.7%	(100.0%)
Service charges - electricity revenue	305 707	183 510	84 637	27.7%	70 109	22.9%	70 586	38.5%	225 331	122.8%	70 866	76.1%	(.4%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	19 702	11 789	7 425	37.7%	8 016	40.7%	6 612	56.1%	22 054	187.1%	5 580	95.2%	18.5%
Service charges - other	-	76	(15)	-	19	-	193	255.5%	197	260.1%	121	6.7%	60.4%
Rental of facilities and equipment	2 784	1 626	857	30.8%	743	26.7%	902	55.5%	2 503	153.9%	106	77.8%	753.3%
Interest earned - external investments	15 076	8 794	3 645	24.2%	2 711	18.0%	3 756	42.7%	10 111	115.0%	3 526	84.4%	6.5%
Interest earned - outstanding debtors	2 737	1 596	971	35.5%	1 150	42.0%	1 187	74.3%	3 307	207.2%	838	38.4%	41.5%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	16 230	9 467	5 063	31.2%	6 136	37.8%	10 827	114.4%	22 026	232.7%	3 398	65.2%	218.7%
Licences and permits	6 047	3 527	1 268	21.0%	1 286	21.3%	1 224	34.7%	3 778	107.1%	1 282	67.9%	(4.5%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	211 960	123 643	79 264	37.4%	63 172	29.8%	47 557	38.5%	189 993	153.7%	68 805	100.8%	(30.9%)
Other own revenue	4 656	2 715	579	12.4%	1 431	30.7%	1 487	54.8%	3 497	128.8%	1 570	64.4%	(5.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	774 619	457 912	154 035	19.9%	159 635	20.6%	148 001	32.3%	461 671	100.8%	153 930	54.6%	(3.9%)
Employee related costs	274 252	154 919	64 237	23.4%	68 615	25.0%	67 722	43.7%	200 574	129.5%	53 473	77.6%	26.6%
Remuneration of councillors	24 739	14 431	7 263	29.4%	3 665	14.8%	7 298	50.6%	18 226	126.3%	5 408	66.2%	34.9%
Debt impairment	37 662	21 970	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	71 474	41 693	-	-	-	-	-	-	-	-	13 464	65.9%	(100.0%)
Finance charges	2 084	1 216	349	16.8%	508	24.4%	522	42.9%	1 379	113.4%	179	116.7%	191.4%
Bulk purchases	204 142	119 083	51 107	25.0%	44 524	21.8%	41 787	35.1%	137 418	115.4%	42 338	48.2%	(1.3%)
Other Materials	-	4 748	861	-	1 439	-	3 111	65.5%	5 411	114.0%	-	-	(100.0%)
Contracted services	94 696	34 187	14 338	15.1%	18 113	19.1%	12 805	37.5%	45 256	132.4%	1 315	67.1%	873.8%
Transfers and grants	11 107	6 134	100	.9%	959	8.6%	187	3.0%	1 246	20.3%	407	14.1%	(54.1%)
Other expenditure	54 463	59 531	15 780	29.0%	21 812	40.0%	14 569	24.5%	52 160	87.6%	37 346	41.4%	(61.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(22 857)	(13 424)	91 100		40 141		43 454		174 695		182 285		
Transfers recognised - capital	77 749	45 354	-	-	(3)	-	-	-	(3)	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	54 892	31 929	91 100		40 139		43 454		174 693		182 285		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	54 892	31 929	91 100		40 139		43 454		174 693		182 285		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	54 892	31 929	91 100		40 139		43 454		174 693		182 285		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	54 892	31 929	91 100		40 139		43 454		174 693		182 285		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	89 638	3 051 002	1 504	1.7%	13 239	14.8%	21 857	.7%	36 601	1.2%	26 434	23.5%	(17.3%)
National Government	77 749	3 044 419	1 400	1.8%	7 404	9.5%	15 939	.5%	24 742	.8%	13 252	25.0%	20.3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	77 749	3 044 419	1 400	1.8%	7 404	9.5%	15 939	.5%	24 742	.8%	13 252	25.0%	20.3%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 889	6 250	105	.9%	5 836	49.1%	4 120	65.9%	10 060	161.0%	13 182	21.6%	(68.7%)
Public contributions and donations	-	333	-	-	-	-	1 799	540.1%	1 799	540.1%	-	-	(100.0%)
Capital Expenditure Standard Classification	89 638	3 051 002	1 504	1.7%	13 239	14.8%	21 857	.7%	36 601	1.2%	26 434	23.5%	(17.3%)
Governance and Administration	11 389	6 523	96	.8%	2 703	23.7%	2 998	46.0%	5 797	88.9%	-	-	(100.0%)
Executive & Council	443	301	27	6.0%	4	.8%	28	9.1%	58	19.1%	-	-	(100.0%)
Budget & Treasury Office	10 891	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	55	6 222	70	126.5%	2 699	4 908.1%	2 970	47.7%	5 739	92.2%	-	-	(100.0%)
Community and Public Safety	4 292	2 504	0	-	252	5.9%	1 012	40.4%	1 265	50.5%	6 209	22.5%	(83.7%)
Community & Social Services	4 168	2 431	-	-	60	1.4%	976	40.1%	1 036	42.6%	6 209	22.3%	(84.3%)
Sport And Recreation	124	72	0	.2%	192	155.1%	36	50.4%	229	316.5%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	46 337	2 658 809	639	1.4%	5 010	10.8%	11 922	.4%	17 571	.7%	16 855	26.6%	(29.3%)
Planning and Development	40 277	2 656 289	639	1.6%	2 925	7.3%	10 947	.4%	14 510	.5%	1 263	87.0%	766.4%
Road Transport	6 060	2 520	-	-	2 085	34.4%	976	38.7%	3 060	121.4%	15 592	25.1%	(93.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	27 620	383 166	769	2.8%	5 274	19.1%	5 925	1.5%	11 968	3.1%	3 369	12.3%	75.8%
Electricity	23 351	13 163	769	3.3%	5 268	22.6%	5 906	44.9%	11 943	90.7%	3 369	12.3%	75.3%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	145	-	-	-	-	-	-	-	-	-	-	-
Waste Management	4 269	369 858	-	-	7	.2%	19	-	26	-	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	780 160	772 348	237 709	30.5%	191 773	24.6%	184 843	23.9%	614 325	79.5%	175 978	70.0%	5.0%
Property rates, penalties and collection charges	138 453	156 872	61 440	44.4%	45 003	32.5%	47 124	30.0%	153 568	97.9%	42 034	99.3%	12.1%
Service charges	315 357	284 166	84 622	26.8%	70 123	22.2%	70 779	24.9%	225 524	79.4%	73 522	73.6%	(3.7%)
Other revenue	20 565	39 220	7 767	37.8%	9 617	46.8%	14 440	36.8%	31 824	81.1%	4 412	59.2%	227.3%
Government - operating	212 960	202 148	79 264	37.2%	63 172	29.7%	47 557	23.5%	189 993	94.0%	50 709	91.2%	(6.2%)
Government - capital	77 749	73 502	-	-	(3)	-	-	-	(3)	-	-	-	-
Interest	15 076	16 440	4 616	30.6%	3 860	25.6%	4 942	30.1%	13 418	81.6%	5 301	86.1%	(6.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(689 487)	(654 573)	(127 496)	18.5%	(154 816)	22.5%	(147 916)	22.6%	(430 229)	65.7%	(110 989)	51.5%	33.3%
Suppliers and employees	(675 702)	(641 986)	(127 048)	18.8%	(153 349)	22.7%	(147 207)	22.9%	(427 604)	66.6%	(110 348)	51.8%	33.4%
Finance charges	(2 678)	(1 575)	(349)	13.0%	(508)	19.0%	(522)	33.2%	(1 379)	87.6%	(209)	79.2%	149.9%
Transfers and grants	(11 107)	(11 012)	(100)	.9%	(959)	8.6%	(187)	1.7%	(1 246)	11.3%	(432)	14.8%	(56.7%)
Net Cash from/(used) Operating Activities	90 674	117 775	110 213	121.5%	36 957	40.8%	36 926	31.4%	184 096	156.3%	64 989	167.8%	(43.2%)
Cash Flow from Investing Activities													
Receipts	-	(474)	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	(3 253)	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	2 780	-	-	-	-	-	-	-	-	-	-	-
Payments	(89 638)	(3 092 905)	(382)	.4%	(13 060)	14.6%	(22 038)	.7%	(35 480)	1.1%	(26 434)	24.9%	(16.6%)
Capital assets	(89 638)	(3 092 905)	(382)	.4%	(13 060)	14.6%	(22 038)	.7%	(35 480)	1.1%	(26 434)	24.9%	(16.6%)
Net Cash from/(used) Investing Activities	(89 638)	(3 093 379)	(382)	.4%	(13 060)	14.6%	(22 038)	.7%	(35 480)	1.1%	(26 434)	24.9%	(16.6%)
Cash Flow from Financing Activities													
Receipts	-	-	(13 899)	-	-	-	-	-	(13 899)	-	268	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	(5)	-	-	-	-	-	(5)	-	-	-	-
Increase (decrease) in consumer deposits	-	-	(13 893)	-	-	-	-	-	(13 893)	-	268	-	(100.0%)
Payments	(1 051)	87 376	(182)	17.3%	(81)	7.7%	(192)	(.2%)	(454)	(.5%)	(76)	69.6%	153.8%
Repayment of borrowing	(1 051)	87 376	(182)	17.3%	(81)	7.7%	(192)	(.2%)	(454)	(.5%)	(76)	69.6%	153.8%
Net Cash from/(used) Financing Activities	(1 051)	87 376	(14 080)	1 340.2%	(81)	7.7%	(192)	(.2%)	(14 352)	(16.4%)	193	(2 667.5%)	(199.5%)
Net Increase/(Decrease) in cash held	(15)	(2 888 227)	95 751	(650 303.9%)	23 816	(161 751.3%)	14 696	(.5%)	134 263	(4.6%)	38 748	(155.4%)	(62.1%)
Cash/cash equivalents at the year begin:	261 321	-	23 823	9.1%	119 574	45.8%	143 390	-	23 823	-	380 006	100.0%	(62.3%)
Cash/cash equivalents at the year end:	261 306	(2 888 227)	119 574	45.8%	143 390	54.9%	158 086	(5.5%)	158 086	(5.5%)	418 754	330.3%	(62.2%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	24 349	64.8%	1 583	4.2%	575	1.5%	11 054	29.4%	37 560	11.1%	14	-	-
Receivables from Non-exchange Transactions - Property Rates	8 797	3.5%	26 609	10.5%	5 057	2.0%	213 353	84.1%	253 816	75.3%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 959	10.9%	1 929	4.2%	2 749	6.0%	35 935	78.9%	45 572	13.5%	50	.1%	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	28	100.0%	28	-	-	-	-
Total By Income Source	38 104	11.3%	30 121	8.9%	8 381	2.5%	260 369	77.3%	336 976	100.0%	64	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	38 104	11.3%	30 121	8.9%	8 381	2.5%	260 369	77.3%	336 976	100.0%	64	-	-
Total By Customer Group	38 104	11.3%	30 121	8.9%	8 381	2.5%	260 369	77.3%	336 976	100.0%	64	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	16 682	100.0%	-	-	-	-	-	-	16 682	68.4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	922	12.0%	233	3.0%	12	.2%	6 547	84.9%	7 713	31.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	17 604	72.2%	233	1.0%	12	-	6 547	26.8%	24 396	100.0%

Contact Details

Municipal Manager	Ms Sibusisiwe Sixolile Ngiba	036 637 2231
Financial Manager	Mr Mzingisi Hloba	036 637 2231

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UTHUKELA (DC23)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

R thousands	2017/18 Budget Main appropriation	2017/18 Budget Adjusted Budget	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter 1st Q as % of Main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter 2nd Q as % of Main appropriation	2017/18 Third Quarter Actual Expenditure	2017/18 Third Quarter 3rd Q as % of adjusted budget	2017/18 Year to Date Actual Expenditure	2017/18 Year to Date Total Expenditure as % of adjusted budget	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	688 650	618 806	209 509	30.4%	179 407	26.1%	167 621	27.1%	556 537	89.9%	131 206	81.2%	27.8%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	245 892	245 892	49 410	20.1%	55 696	22.7%	54 533	22.2%	159 640	64.9%	28 939	55.8%	88.4%
Service charges - sanitation revenue	18 674	27 674	5 232	28.0%	8 549	45.8%	6 537	23.6%	20 318	73.4%	3 535	68.3%	84.9%
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	11 539	8 000	529	4.6%	3 185	27.6%	(939)	(11.7%)	2 776	34.7%	1 470	63.2%	(163.9%)
Interest earned - outstanding debtors	40 774	30 774	10	-	14 178	34.8%	41 269	134.1%	55 457	180.2%	11 030	83.1%	274.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	367 387	300 254	152 592	41.5%	96 428	26.2%	65 690	21.9%	314 710	104.8%	84 834	99.2%	(22.6%)
Other own revenue	4 384	6 212	1 735	39.6%	1 370	31.3%	529	8.5%	3 635	58.5%	1 399	91.2%	(62.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	599 410	621 957	117 862	19.7%	95 193	15.9%	180 932	29.1%	393 987	63.3%	175 696	72.4%	3.0%
Employee related costs	241 092	251 092	63 108	26.2%	66 475	27.6%	60 457	24.1%	190 040	75.7%	50 172	76.9%	20.5%
Remuneration of councillors	6 454	6 454	1 667	25.8%	2 178	33.7%	1 780	27.6%	5 624	87.1%	1 744	68.1%	2.1%
Debt impairment	76 395	76 395	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	53 137	72 000	16 086	30.3%	(16 085)	(30.3%)	59 264	82.3%	59 265	82.3%	33 474	58.0%	77.0%
Finance charges	313	533	-	-	107	34.3%	201	37.6%	308	57.8%	-	-	(100.0%)
Bulk purchases	6 255	6 255	-	-	1 800	28.8%	703	11.2%	2 503	40.0%	1 248	50.2%	(43.6%)
Other Materials	40 322	42 025	3 656	9.1%	5 889	14.6%	11 424	27.2%	20 968	49.9%	13 591	56.8%	(15.9%)
Contracted services	40 611	47 644	9 034	22.2%	10 790	26.6%	11 441	24.0%	31 266	65.6%	19 934	83.9%	(42.6%)
Transfers and grants	26 600	26 600	11 003	41.4%	5 891	22.1%	9 570	36.0%	26 464	99.5%	24 472	200.4%	(60.9%)
Other expenditure	108 232	92 959	13 309	12.3%	18 148	16.8%	26 092	28.1%	57 549	61.9%	31 061	93.4%	(16.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	89 240	(3 151)	91 647		84 214		(13 311)		162 550		(44 489)		
Transfers recognised - capital	367 339	367 339	52 881	14.4%	52 741	14.4%	147 767	40.2%	253 388	69.0%	75 819	58.9%	94.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	456 579	364 188	144 528		136 955		134 456		415 938		31 330		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	456 579	364 188	144 528		136 955		134 456		415 938		31 330		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	456 579	364 188	144 528		136 955		134 456		415 938		31 330		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	456 579	364 188	144 528		136 955		134 456		415 938		31 330		

Part 2: Capital Revenue and Expenditure

R thousands	2017/18 Budget Main appropriation	2017/18 Budget Adjusted Budget	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter 1st Q as % of Main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter 2nd Q as % of Main appropriation	2017/18 Third Quarter Actual Expenditure	2017/18 Third Quarter 3rd Q as % of adjusted budget	2017/18 Year to Date Actual Expenditure	2017/18 Year to Date Total Expenditure as % of adjusted budget	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	371 539	368 089	52 881	14.2%	87 370	23.5%	115 077	31.3%	255 328	69.4%	76 292	58.9%	50.8%
National Government	367 339	367 339	52 881	14.4%	87 370	23.8%	115 077	31.3%	255 328	69.5%	74 028	58.4%	55.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	367 339	367 339	52 881	14.4%	87 370	23.8%	115 077	31.3%	255 328	69.5%	74 028	58.4%	55.5%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 200	750	-	-	-	-	-	-	-	-	2 264	162.9%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	371 539	368 089	52 881	14.2%	87 370	23.5%	115 077	31.3%	255 328	69.4%	76 292	58.9%	50.8%
Governance and Administration	4 200	750	-	-	-	-	-	-	-	-	1 637	136.8%	(100.0%)
Executive & Council	4 200	750	-	-	-	-	-	-	-	-	720	268.7%	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	49.6%	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	917	122.6%	(100.0%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	590	599.2%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	590	599.2%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	367 339	367 339	52 881	14.4%	87 370	23.8%	115 077	31.3%	255 328	69.5%	74 065	58.4%	55.4%
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	367 339	367 339	52 881	14.4%	87 370	23.8%	115 077	31.3%	255 328	69.5%	74 065	58.4%	55.4%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	873 782	812 968	300 092	34.3%	247 119	28.3%	141 565	17.4%	688 777	84.7%	207 697	108.1%	(31.8%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	119 055	131 312	28 944	24.3%	27 750	23.3%	23 232	17.7%	79 927	60.9%	21 462	82.7%	8.2%
Other revenue	4 384	6 212	1 777	40.5%	1 329	30.3%	1 502	24.2%	4 608	74.2%	3 699	727.8%	(59.4%)
Government - operating	367 387	299 026	153 383	41.7%	97 290	26.5%	64 349	21.5%	315 022	105.3%	84 044	99.5%	(23.4%)
Government - capital	367 339	364 339	115 988	31.6%	120 750	32.9%	45 797	12.6%	282 535	77.5%	97 022	80.0%	(52.8%)
Interest	15 617	12 078	-	-	-	-	6 685	55.3%	6 685	55.3%	1 470	1 738.2%	354.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(469 879)	(473 562)	(117 862)	25.1%	(110 185)	23.4%	(183 885)	38.8%	(411 933)	87.0%	(142 374)	85.7%	29.2%
Suppliers and employees	(440 279)	(398 784)	(106 859)	24.3%	(104 580)	23.8%	(174 029)	43.6%	(385 469)	96.7%	(117 913)	79.3%	47.6%
Finance charges	-	(533)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(29 600)	(74 245)	(11 003)	37.2%	(5 605)	18.9%	(9 856)	13.3%	(26 464)	35.6%	(24 461)	195.4%	(59.7%)
Net Cash from/(used) Operating Activities	403 903	339 406	182 230	45.1%	136 934	33.9%	(42 320)	(12.5%)	276 844	81.6%	65 323	141.1%	(164.8%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(371 539)	(368 089)	(52 881)	14.2%	(85 429)	23.0%	(116 078)	31.5%	(254 388)	69.1%	(110 246)	70.1%	5.3%
Capital assets	(371 539)	(368 089)	(52 881)	14.2%	(85 429)	23.0%	(116 078)	31.5%	(254 388)	69.1%	(110 246)	70.1%	5.3%
Net Cash from/(used) Investing Activities	(371 539)	(368 089)	(52 881)	14.2%	(85 429)	23.0%	(116 078)	31.5%	(254 388)	69.1%	(110 246)	70.1%	5.3%
Cash Flow from Financing Activities													
Receipts	1 148	1 148	-	-	-	-	1 297	112.9%	1 297	112.9%	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 148	1 148	-	-	-	-	1 297	112.9%	1 297	112.9%	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	1 148	1 148	-	-	-	-	1 297	112.9%	1 297	112.9%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	33 512	(27 534)	129 349	386.0%	51 505	153.7%	(157 101)	570.6%	23 753	(86.3%)	(44 923)	(1 421.1%)	249.7%
Cash/cash equivalents at the year begin:	21 829	5 998	5 998	27.5%	135 347	620.0%	186 852	3 115.2%	5 998	100.0%	293 181	100.0%	(36.3%)
Cash/cash equivalents at the year end:	55 341	(21 536)	135 347	244.6%	186 852	337.6%	29 751	(138.1%)	29 751	(138.1%)	248 258	1 137.2%	(88.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	17 681	2.3%	16 509	2.1%	735 044	95.6%	769 234	99.9%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	36	3.3%	19	1.8%	5	.5%	1 017	94.4%	1 077	.1%	-	-	-
Total By Income Source	36	-	17 700	2.3%	16 514	2.1%	736 061	95.6%	770 311	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	1 361	5.1%	2 575	9.7%	22 717	85.2%	26 653	3.5%	-	-	-
Commercial	-	-	2 209	6.7%	1 114	3.4%	29 531	89.9%	32 854	4.3%	-	-	-
Households	-	-	14 111	2.0%	12 820	1.8%	682 796	96.2%	709 727	92.1%	-	-	-
Other	36	3.3%	19	1.8%	5	.5%	1 017	94.4%	1 077	.1%	-	-	-
Total By Customer Group	36	-	17 700	2.3%	16 514	2.1%	736 061	95.6%	770 311	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9 284	36.8%	5 601	22.2%	5 324	21.1%	5 000	19.8%	25 209	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	9 284	36.8%	5 601	22.2%	5 324	21.1%	5 000	19.8%	25 209	100.0%

Contact Details

Municipal Manager	Mr S N Kunene	036 638 5100
Financial Manager	Ms P.H.Z. Kubheka	036 638 5100

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ENDUMENI (KZN241)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	288 573	296 188	95 300	33.0%	59 338	20.6%	66 258	22.4%	220 896	74.6%	98 790	86.7%	(32.9%)
Property rates	79 774	75 821	30 091	37.7%	14 864	18.6%	14 938	19.7%	59 892	79.0%	12 889	76.2%	15.9%
Property rates - penalties and collection charges	-	-	1 691	-	2 269	-	2 045	-	6 004	-	1 394	66.2%	46.7%
Service charges - electricity revenue	112 166	114 236	-	-	-	-	25 192	22.1%	25 192	22.1%	26 266	71.5%	(4.1%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	20 676	22 776	-	-	-	-	5 407	23.7%	5 407	23.7%	4 865	75.7%	11.1%
Service charges - other	-	-	34 618	-	31 523	-	-	-	66 142	-	-	-	-
Rental of facilities and equipment	1 027	1 123	238	23.1%	242	23.6%	452	40.2%	932	82.9%	765	88.4%	(40.9%)
Interest earned - external investments	4 600	3 300	804	17.5%	803	17.5%	791	24.0%	2 398	72.7%	1 424	85.4%	(44.4%)
Interest earned - outstanding debtors	4	4	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	9 387	10 760	124	1.3%	156	1.7%	154	1.4%	435	4.0%	243	104.4%	(36.5%)
Licences and permits	4 339	4 054	1 035	23.9%	940	21.7%	1 000	24.7%	2 975	73.4%	1 962	70.5%	(49.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	45 933	57 221	26 328	57.3%	8 059	17.5%	15 615	27.3%	50 003	87.4%	44 023	138.1%	(64.5%)
Other own revenue	1 701	1 803	371	21.8%	482	28.3%	663	36.8%	1 517	84.1%	4 951	334.4%	(86.6%)
Gains on disposal of PPE	8 966	5 091	-	-	-	-	-	-	-	-	9	-	(100.0%)
Operating Expenditure	298 224	307 995	77 003	25.8%	61 379	20.6%	55 920	18.2%	194 302	63.1%	61 506	69.9%	(9.1%)
Employee related costs	116 659	117 865	24 333	20.9%	29 984	25.7%	24 450	20.7%	78 766	66.8%	23 249	70.0%	5.2%
Remuneration of councillors	4 118	4 338	900	21.8%	1 051	25.5%	1 369	31.5%	3 319	76.5%	967	73.0%	41.5%
Debt impairment	8 264	8 264	-	-	4 132	50.0%	-	-	4 132	50.0%	-	-	-
Depreciation and asset impairment	5 493	5 493	-	-	2 747	50.0%	-	-	2 747	50.0%	-	-	-
Finance charges	10 983	183	356	3.2%	(178)	(1.6%)	93	51.1%	271	148.6%	256	100.0%	(63.5%)
Bulk purchases	85 465	88 465	30 861	36.1%	8 144	9.5%	14 254	16.1%	53 259	60.2%	15 771	70.1%	(9.6%)
Other Materials	531	434	151	28.4%	129	24.3%	136	31.4%	417	95.9%	118	58.0%	15.5%
Contracted services	22 101	23 305	4 813	21.8%	5 874	26.6%	4 671	20.0%	15 357	65.9%	1 903	55.6%	145.4%
Transfers and grants	5 434	5 434	1 423	26.2%	689	12.7%	1 253	23.1%	3 365	61.9%	1 218	70.6%	2.9%
Other expenditure	39 177	54 215	14 167	36.2%	8 809	22.5%	9 694	17.9%	32 670	60.3%	17 965	101.1%	(46.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	60	-	(100.0%)
Surplus/(Deficit)	(9 651)	(11 806)	18 297		(2 041)		10 338		26 594		37 283		
Transfers recognised - capital	22 902	24 402	8 200	35.8%	9 441	41.2%	10 441	42.8%	28 083	115.1%	9 760	74.0%	7.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	13 251	12 596	26 498		7 400		20 779		54 677		47 043		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	13 251	12 596	26 498		7 400		20 779		54 677		47 043		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	13 251	12 596	26 498		7 400		20 779		54 677		47 043		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	13 251	12 596	26 498		7 400		20 779		54 677		47 043		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	126 726	36 070	9 950	7.9%	11 260	8.9%	13 577	37.6%	34 788	96.4%	12 530	61.2%	8.4%
National Government	22 902	4 500	8 200	35.8%	9 441	41.2%	10 477	232.8%	28 119	624.9%	9 760	74.0%	7.3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	22 902	4 500	8 200	35.8%	9 441	41.2%	10 477	232.8%	28 119	624.9%	9 760	74.0%	7.3%
Borrowing	90 000	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	13 824	31 570	1 750	12.7%	1 819	13.2%	3 100	9.8%	6 669	21.1%	2 770	36.3%	11.9%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	126 726	36 070	9 950	7.9%	11 260	8.9%	13 577	37.6%	34 788	96.4%	12 530	61.2%	8.4%
Governance and Administration	2 127	1 171	84	4.0%	159	7.5%	117	10.0%	360	30.7%	886	71.0%	(86.8%)
Executive & Council	-	4	9	-	-	-	-	-	9	215.8%	717	95.9%	(100.0%)
Budget & Treasury Office	2 127	257	1	-	57	2.7%	42	16.3%	100	38.7%	(5)	51.1%	(1 013.1%)
Corporate Services	-	910	75	-	102	-	75	8.3%	252	27.7%	174	52.6%	(56.7%)
Community and Public Safety	10 276	8 499	84	.8%	151	1.5%	539	6.3%	775	9.1%	343	2.9%	57.3%
Community & Social Services	8 690	7 534	84	1.0%	151	1.7%	396	5.3%	631	8.4%	307	3.1%	29.0%
Sport And Recreation	22	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	1 564	965	-	-	-	-	143	14.8%	143	14.8%	36	1.8%	299.6%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	72 682	14 802	8 185	11.3%	7 648	10.5%	8 170	55.2%	24 003	162.2%	6 204	176.7%	31.7%
Planning and Development	1 820	2 980	1 580	86.8%	162	8.9%	447	15.0%	2 189	73.5%	-	5.9%	(100.0%)
Road Transport	70 862	11 822	6 605	9.3%	7 486	10.6%	7 723	65.3%	21 814	184.5%	6 204	210.5%	24.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	41 640	11 598	1 597	3.8%	3 302	7.9%	4 751	41.0%	9 650	83.2%	5 097	74.3%	(6.8%)
Electricity	38 363	11 525	1 597	4.2%	3 232	8.4%	4 751	41.2%	9 580	83.1%	5 042	82.4%	(5.8%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	3	-	-	-	-	-	-	-	-	55	-	(100.0%)
Waste Management	3 278	70	-	-	70	2.1%	-	-	70	99.9%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	273 608	290 712	105 284	38.5%	67 921	24.8%	74 367	25.6%	247 573	85.2%	100 870	74.9%	(26.3%)
Property rates, penalties and collection charges	66 212	62 258	29 745	44.9%	17 491	26.4%	15 737	25.3%	62 973	101.1%	12 711	50.1%	23.8%
Service charges	125 491	129 661	36 303	28.9%	28 579	22.8%	28 752	22.2%	93 634	72.2%	28 232	50.8%	1.8%
Other revenue	8 465	13 865	(3 616)	(42.7%)	8 402	99.3%	2 297	16.6%	7 083	51.1%	7 921	134.9%	(71.0%)
Government - operating	45 933	57 221	26 328	57.3%	8 866	19.3%	15 588	27.2%	50 782	88.7%	44 023	157.5%	(64.6%)
Government - capital	22 902	24 402	16 000	69.9%	3 500	15.3%	11 202	45.9%	30 702	125.8%	6 559	94.6%	70.8%
Interest	4 604	3 304	524	11.4%	1 082	23.5%	791	24.0%	2 398	72.6%	1 424	85.4%	(44.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(268 372)	(289 114)	(84 885)	31.6%	(59 743)	22.3%	(82 435)	28.5%	(227 063)	78.5%	(84 811)	81.9%	(2.8%)
Suppliers and employees	(257 080)	(288 621)	(84 711)	33.0%	(57 628)	22.4%	(81 088)	28.1%	(223 427)	77.4%	(83 337)	78.8%	(2.7%)
Finance charges	(10 983)	(183)	101	(.9%)	(280)	2.5%	(93)	51.1%	(271)	148.6%	(256)	1 041.2%	(63.5%)
Transfers and grants	(310)	(310)	(276)	88.9%	(1 836)	592.3%	(1 253)	404.2%	(3 365)	1 085.4%	(1 218)	763.5%	2.9%
Net Cash from/(used) Operating Activities	5 236	1 597	20 399	389.6%	8 178	156.2%	(8 067)	(505.0%)	20 510	1 283.9%	16 059	24.4%	(150.2%)
Cash Flow from Investing Activities													
Receipts	12 000	12 000	-	-	-	-	-	-	-	-	9	(91.9%)	(100.0%)
Proceeds on disposal of PPE	12 000	12 000	-	-	-	-	-	-	-	-	9	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(126 726)	(36 070)	(9 950)	7.9%	(11 260)	8.9%	(13 577)	37.6%	(34 788)	96.4%	(12 530)	51.4%	8.4%
Capital assets	(126 726)	(36 070)	(9 950)	7.9%	(11 260)	8.9%	(13 577)	37.6%	(34 788)	96.4%	(12 530)	51.4%	8.4%
Net Cash from/(used) Investing Activities	(114 726)	(24 070)	(9 950)	8.7%	(11 260)	9.8%	(13 577)	56.4%	(34 788)	144.5%	(12 521)	78.2%	8.4%
Cash Flow from Financing Activities													
Receipts	90 500	500	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	90 000	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	500	500	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	90 500	500	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(18 990)	(21 972)	10 449	(55.0%)	(3 083)	16.2%	(21 644)	98.5%	(14 278)	65.0%	3 537	(6 294.6%)	(711.9%)
Cash/cash equivalents at the year begin:	68 345	-	53 374	78.1%	63 822	93.4%	60 740	-	53 374	-	(19 686)	-	(408.5%)
Cash/cash equivalents at the year end:	49 355	(21 972)	63 822	129.3%	60 740	123.1%	39 096	(177.9%)	39 096	(177.9%)	(16 148)	(37.9%)	(342.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 687	82.0%	521	9.1%	93	1.6%	416	7.3%	5 717	6.3%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 207	14.8%	1 647	4.7%	987	2.8%	27 261	77.7%	35 102	38.5%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 496	8.4%	679	3.8%	422	2.4%	15 278	85.5%	17 876	19.6%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	65	11.7%	23	4.1%	14	2.5%	451	81.7%	552	.6%	-	-	-
Interest on Arrear Debtor Accounts	468	1.6%	451	1.5%	446	1.5%	28 404	95.4%	29 769	32.7%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	531	25.3%	(73)	(3.5%)	(70)	(3.3%)	1 713	81.6%	2 100	2.3%	-	-	-
Total By Income Source	12 454	13.7%	3 248	3.6%	1 891	2.1%	73 523	80.7%	91 115	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	1 082	22.7%	150	3.1%	56	1.2%	3 485	73.0%	4 773	5.2%	-	-	-
Commercial	5 888	52.4%	785	7.0%	262	2.3%	4 313	38.3%	11 247	12.3%	-	-	-
Households	4 988	6.9%	2 194	3.0%	1 505	2.1%	64 037	88.1%	72 724	79.8%	-	-	-
Other	496	20.9%	120	5.0%	68	2.9%	1 688	71.2%	2 371	2.6%	-	-	-
Total By Customer Group	12 454	13.7%	3 248	3.6%	1 891	2.1%	73 523	80.7%	91 115	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	5 606	100.0%	-	-	-	-	-	-	5 606	19.4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1 017	100.0%	-	-	-	-	-	-	1 017	3.5%
VAT (output less input)	629	100.0%	-	-	-	-	-	-	629	2.2%
Pensions / Retirement	1 369	100.0%	-	-	-	-	-	-	1 369	4.7%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 828	100.0%	-	-	-	-	-	-	1 828	6.3%
Auditor-General	55	100.0%	-	-	-	-	-	-	55	2%
Other	18 356	100.0%	-	-	-	-	-	-	18 356	63.6%
Total	28 860	100.0%	-	-	-	-	-	-	28 860	100.0%

Contact Details

Municipal Manager	Mr LB Mpontshane	034 212 2121
Financial Manager	Mr BB Mdletshe	034 212 2121

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NQUTHU (KZN242)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	170 978	170 978	86 340	50.5%	48 921	28.6%	37 429	21.9%	172 690	101.0%	31 522	88.4%	18.7%
Property rates	16 169	16 169	19 977	123.6%	(175)	(1.1%)	80	.5%	19 882	123.0%	112	95.0%	(28.7%)
Property rates - penalties and collection charges	-	-	209		329	-	239	-	777	-	124	97.7%	92.2%
Service charges - electricity revenue	16 076	16 076	2 929	18.2%	3 150	19.6%	2 898	18.0%	8 976	55.8%	969	45.2%	199.0%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 173	2 173	480	22.1%	494	22.7%	435	20.0%	1 410	64.9%	173	45.8%	151.7%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	360	360	88	24.4%	89	24.6%	85	23.7%	262	72.8%	31	42.0%	178.9%
Interest earned - external investments	11 000	11 000	3 802	34.6%	3 959	36.0%	2 940	26.7%	10 701	97.3%	1 680	66.1%	75.1%
Interest earned - outstanding debtors	1 729	1 729	264	15.2%	175	10.1%	183	10.6%	622	36.0%	82	144.3%	124.3%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 600	1 600	98	6.1%	120	7.5%	254	15.9%	472	29.5%	55	122.1%	361.0%
Licences and permits	356	356	171	47.9%	217	61.0%	250	70.3%	638	179.2%	110	77.3%	128.0%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	120 803	120 803	58 192	48.2%	39 728	32.9%	29 720	24.6%	127 640	105.7%	28 139	97.2%	5.6%
Other own revenue	713	713	132	18.5%	836	117.3%	343	48.1%	1 310	183.9%	47	129.1%	632.4%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	159 554	159 554	27 621	17.3%	27 906	17.5%	28 135	17.6%	83 661	52.4%	22 861	46.5%	23.1%
Employee related costs	68 413	68 413	9 494	13.9%	9 819	14.4%	11 281	16.5%	30 594	44.7%	9 052	51.1%	24.6%
Remuneration of councillors	10 936	10 936	2 302	21.1%	2 304	21.1%	3 462	31.7%	8 067	73.8%	1 398	82.8%	147.6%
Debt impairment	2 224	2 224	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	11 794	11 794	-	-	-	-	-	-	-	-	-	-	-
Finance charges	162	162	-	-	-	-	-	-	-	-	-	3 594.9%	-
Bulk purchases	20 000	20 000	6 422	32.1%	2 451	12.3%	3 591	18.0%	12 464	62.3%	3 485	61.1%	3.0%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	9 297	9 297	2 493	26.8%	3 061	32.9%	1 017	10.9%	6 572	70.7%	1 370	51.7%	(25.8%)
Transfers and grants	3 498	3 498	921	26.3%	1 896	54.2%	1 303	37.3%	4 121	117.8%	1 283	77.3%	1.6%
Other expenditure	33 230	33 230	5 988	18.0%	8 375	25.2%	7 481	22.5%	21 844	65.7%	6 271	37.7%	19.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	11 424	11 424	58 720		21 015		9 294		89 029		8 661		
Transfers recognised - capital	66 691	66 691	5 227	7.8%	2 486	3.7%	7 324	11.0%	15 038	22.5%	18 626	82.5%	(60.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	78 115	78 115	63 947		23 502		16 618		104 067		27 287		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	78 115	78 115	63 947		23 502		16 618		104 067		27 287		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	78 115	78 115	63 947		23 502		16 618		104 067		27 287		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	78 115	78 115	63 947		23 502		16 618		104 067		27 287		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	103 029	103 029	21 310	20.7%	9 669	9.4%	9 847	9.6%	40 826	39.6%	18 277	81.0%	(46.1%)
National Government	-	-	17 724	-	9 218	-	8 191	-	35 132	-	9 986	91.5%	(18.0%)
Provincial Government	-	-	-	-	-	-	1 657	-	1 657	-	4 720	54.8%	(64.9%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	17 724	-	9 218	-	9 847	-	36 789	-	14 706	85.9%	(33.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	36 338	36 338	3 586	9.9%	451	1.2%	-	-	4 037	11.1%	3 571	72.7%	(100.0%)
Public contributions and donations	66 691	66 691	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	103 029	103 029	21 310	20.7%	9 669	9.4%	9 847	9.6%	40 826	39.6%	18 277	81.0%	(46.1%)
Governance and Administration	8 472	8 472	593	7.0%	127	1.5%	-	-	719	8.5%	45	33.6%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	593	-	-	-	-	-	593	-	5	4.5%	(100.0%)
Corporate Services	8 472	8 472	-	-	127	1.5%	-	-	127	1.5%	40	52.5%	(100.0%)
Community and Public Safety	37 892	37 892	4 132	10.9%	806	2.1%	2 454	6.5%	7 391	19.5%	3 272	44.9%	(25.0%)
Community & Social Services	33 392	33 392	2 904	8.7%	482	1.4%	2 454	7.3%	5 840	17.5%	1 758	40.7%	39.6%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	4 500	4 500	1 227	27.3%	324	7.2%	-	-	1 551	34.5%	1 515	176.5%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	32 665	32 665	7 250	22.2%	2 732	8.4%	724	2.2%	10 706	32.8%	6 203	55.5%	(88.3%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	32 665	32 665	7 250	22.2%	2 732	8.4%	724	2.2%	10 706	32.8%	6 203	55.6%	(88.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	24 000	24 000	9 335	38.9%	6 004	25.0%	6 669	27.8%	22 008	91.7%	8 756	1 054.1%	(23.8%)
Electricity	24 000	24 000	9 335	38.9%	6 004	25.0%	6 669	27.8%	22 008	91.7%	8 645	56 064.2%	(22.9%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	111	4.2%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	237 309	237 309	88 749	37.4%	85 230	35.9%	10 309	4.3%	184 289	77.7%	37 012	87.9%	(72.1%)
Property rates, penalties and collection charges	16 169	16 169	11 247	69.6%	2 052	12.7%	1 711	10.6%	15 011	92.8%	1 879	85.4%	(8.9%)
Service charges	18 249	18 249	2 363	13.0%	3 079	16.9%	2 816	15.4%	8 259	45.3%	2 886	50.1%	(2.4%)
Other revenue	2 669	2 669	634	23.7%	1 626	60.9%	1 297	48.6%	3 557	133.3%	633	122.8%	105.1%
Government - operating	120 803	120 803	48 592	40.2%	41 033	34.0%	-	-	89 625	74.2%	28 088	102.1%	(100.0%)
Government - capital	66 691	66 691	22 000	33.0%	33 306	49.9%	-	-	55 306	82.9%	-	71.8%	-
Interest	12 729	12 729	3 913	30.7%	4 134	32.5%	4 484	35.2%	12 531	98.4%	3 525	81.8%	27.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(145 599)	(145 599)	(24 924)	17.1%	(25 893)	17.8%	(26 293)	18.1%	(77 110)	53.0%	(22 629)	72.4%	16.2%
Suppliers and employees	(141 939)	(141 939)	(24 323)	17.1%	(25 304)	17.8%	(25 713)	18.1%	(75 340)	53.1%	(20 588)	71.3%	24.9%
Finance charges	(162)	(162)	-	-	-	-	-	-	-	-	-	12.4%	-
Transfers and grants	(3 498)	(3 498)	(602)	17.2%	(589)	16.8%	(579)	16.6%	(1 770)	50.6%	(2 041)	105.7%	(71.6%)
Net Cash from/(used) Operating Activities	91 710	91 710	63 825	69.6%	59 337	64.7%	(15 983)	(17.4%)	107 179	116.9%	14 383	101.1%	(211.1%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(21 310)	-	(9 333)	-	(9 847)	-	(40 490)	-	(16 536)	75.8%	(40.5%)
Capital assets	-	-	(21 310)	-	(9 333)	-	(9 847)	-	(40 490)	-	(16 536)	75.8%	(40.5%)
Net Cash from/(used) Investing Activities	-	-	(21 310)	-	(9 333)	-	(9 847)	-	(40 490)	-	(16 536)	75.8%	(40.5%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	91 710	91 710	42 515	46.4%	50 005	54.5%	(25 831)	(28.2%)	66 689	72.7%	(2 154)	178.2%	1 099.3%
Cash/cash equivalents at the year begin:	168 047	168 047	246 559	146.7%	289 074	172.0%	339 079	201.8%	246 559	146.7%	301 379	207.6%	12.5%
Cash/cash equivalents at the year end:	259 757	259 757	289 074	111.3%	339 079	130.5%	313 248	120.6%	313 248	120.6%	299 225	201.7%	4.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	786	65.7%	76	6.4%	19	1.6%	315	26.3%	1 196	2.8%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 285	5.0%	886	3.5%	848	3.3%	22 436	88.1%	25 454	59.6%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	289	2.1%	160	1.2%	140	1.0%	13 173	95.7%	13 763	32.2%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	142	6.1%	107	4.6%	112	4.8%	1 949	84.4%	2 310	5.4%	-	-	-
Total By Income Source	2 502	5.9%	1 229	2.9%	1 119	2.6%	37 872	88.6%	42 722	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	968	3.1%	836	2.7%	777	2.5%	28 938	91.8%	31 518	73.8%	-	-	-
Commercial	1 144	27.5%	140	3.4%	118	2.8%	2 763	66.3%	4 165	9.7%	-	-	-
Households	247	5.2%	154	3.2%	117	2.4%	4 279	89.2%	4 797	11.2%	-	-	-
Other	142	6.3%	100	4.4%	107	4.8%	1 893	84.5%	2 241	5.2%	-	-	-
Total By Customer Group	2 502	5.9%	1 229	2.9%	1 119	2.6%	37 872	88.6%	42 722	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	547	69.5%	93	11.8%	-	-	147	18.7%	787	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	547	69.5%	93	11.8%	-	-	147	18.7%	787	100.0%

Contact Details

Municipal Manager	Mr B P Gumbi	034 271 6112
Financial Manager	Mr W S Mpanza	034 271 6105

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MSINGA (KZN244)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	156 002	180 539	83 678	53.6%	7 456	4.8%	7 456	4.1%	98 590	54.6%	3 103	5.2%	140.3%
Property rates	8 305	10 466	3 401	40.9%	4 056	48.8%	4 056	38.8%	11 513	110.0%	3 103	88.9%	30.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	47	-	10	-	10	-	68	-	-	-	(100.0%)
Service charges - other	335	177	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	150	281	126	84.1%	100	66.4%	100	35.5%	325	115.8%	-	-	(100.0%)
Interest earned - external investments	3 000	1 848	578	19.3%	990	33.0%	990	53.6%	2 559	138.4%	-	-	(100.0%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	143 612	167 715	79 428	55.3%	2 088	1.5%	2 088	1.2%	83 603	49.8%	-	-	(100.0%)
Other own revenue	600	51	98	16.3%	212	35.4%	212	414.2%	522	1 018.9%	-	-	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	211 528	217 127	29 722	14.1%	45 015	21.3%	39 990	18.4%	114 728	52.8%	16 765	21.9%	138.5%
Employee related costs	74 653	35 268	8 841	11.8%	9 921	13.3%	9 921	28.1%	28 684	81.3%	6 127	54.8%	61.9%
Remuneration of councillors	11 039	7 709	2 513	22.8%	2 513	22.8%	(2 513)	(32.6%)	2 513	32.6%	1 689	65.7%	(248.7%)
Debt impairment	14 410	1 500	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	10 155	25 100	-	-	-	-	-	-	-	-	-	-	-
Finance charges	9 200	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	103	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	3 316	-	4 435	-	4 435	-	12 185	-	-	-	(100.0%)
Contracted services	950	5 074	13 323	1 402.4%	26 281	2 766.5%	26 281	517.9%	65 886	1 298.4%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	2 671	-	(100.0%)
Other expenditure	91 019	142 475	1 730	1.9%	1 865	2.0%	1 865	1.3%	5 460	3.8%	6 277	13.1%	(70.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(55 526)	(36 588)	53 956		(37 559)		(32 534)		(16 137)		(13 662)		
Transfers recognised - capital	62 032	41 800	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	6 506	5 212	53 956		(37 559)		(32 534)		(16 137)		(13 662)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	6 506	5 212	53 956		(37 559)		(32 534)		(16 137)		(13 662)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	6 506	5 212	53 956		(37 559)		(32 534)		(16 137)		(13 662)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	6 506	5 212	53 956		(37 559)		(32 534)		(16 137)		(13 662)		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	72 022	37 800	13 041	18.1%	45	.1%	7 654	20.2%	20 740	54.9%	11 804	47.6%	(35.2%)
National Government	70 532	37 800	13 041	18.5%	45	.1%	7 654	20.2%	20 740	54.9%	11 804	47.6%	(35.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	70 532	37 800	13 041	18.5%	45	.1%	7 654	20.2%	20 740	54.9%	11 804	47.6%	(35.2%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	450	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	1 040	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	72 022	37 800	13 041	18.1%	45	.1%	7 654	20.2%	20 740	54.9%	11 804	47.6%	(35.2%)
Governance and Administration	-	-	2 514	-	-	-	-	-	2 514	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	2 514	-	-	-	-	-	2 514	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	9 540	-	10 528	110.4%	45	.5%	7 654	-	18 226	-	-	-	(100.0%)
Community & Social Services	9 540	-	10 528	110.4%	-	-	-	-	10 528	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	45	-	7 654	-	7 699	-	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	38 032	35 800	-	-	-	-	-	-	-	-	11 804	50.2%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	38 032	35 800	-	-	-	-	-	-	-	-	11 804	50.2%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	24 000	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	24 000	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	450	2 000	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	221 001	221 001	83 631	37.8%	9	-	-	-	83 640	37.8%	50 929	75.0%	(100.0%)
Property rates, penalties and collection charges	14 822	14 822	3 401	22.9%	-	-	-	-	3 401	22.9%	-	-	-
Service charges	335	335	-	-	-	-	-	-	-	-	-	-	-
Other revenue	200	200	224	111.9%	9	4.7%	-	-	233	116.6%	-	-	-
Government - operating	143 612	143 612	79 428	55.3%	-	-	-	-	79 428	55.3%	32 629	55.4%	(100.0%)
Government - capital	62 032	62 032	-	-	-	-	-	-	-	-	18 300	179.6%	(100.0%)
Interest	-	-	578	-	-	-	-	-	578	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(168 405)	(168 405)	(29 722)	17.6%	(9 980)	5.9%	(18 342)	10.9%	(58 044)	34.5%	(5 771)	12.2%	217.8%
Suppliers and employees	(166 405)	(166 405)	(29 722)	17.9%	(9 980)	6.0%	(18 342)	11.0%	(58 044)	34.9%	(5 771)	12.3%	217.8%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(2 000)	(2 000)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	52 596	52 596	53 908	102.5%	(9 970)	(19.0%)	(18 342)	(34.9%)	25 596	48.7%	45 158	1 020.1%	(140.6%)
Cash Flow from Investing Activities													
Receipts	-	-	(32 507)	-	-	-	-	-	(32 507)	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(32 507)	-	-	-	-	-	(32 507)	-	-	-	-
Payments	(72 022)	(72 022)	(15)	-	-	-	-	-	(15)	-	-	-	-
Capital assets	(72 022)	(72 022)	(15)	-	-	-	-	-	(15)	-	-	-	-
Net Cash from/(used) Investing Activities	(72 022)	(72 022)	(32 522)	45.2%	-	-	-	-	(32 522)	45.2%	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(19 426)	(19 426)	21 386	(110.1%)	(9 970)	51.3%	(18 342)	94.4%	(6 926)	35.7%	45 158	(418.2%)	(140.6%)
Cash/cash equivalents at the year begin:	40 989	40 989	-	-	21 386	52.2%	11 416	27.9%	-	-	160 788	90.3%	(92.9%)
Cash/cash equivalents at the year end:	21 563	21 563	21 386	99.2%	11 416	52.9%	(6 926)	(32.1%)	(6 926)	(32.1%)	205 946	387.6%	(103.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 001	100.0%	-	-	-	-	-	-	1 001	99.6%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2	100.0%	-	-	-	-	-	-	2	.2%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2	100.0%	-	-	-	-	-	-	2	.2%	-	-	-
Total By Income Source	1 005	100.0%	-	-	-	-	-	-	1 005	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	107	100.0%	-	-	-	-	-	-	107	10.6%	-	-	-
Commercial	294	100.0%	-	-	-	-	-	-	294	29.2%	-	-	-
Households	605	100.0%	-	-	-	-	-	-	605	60.2%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 005	100.0%	-	-	-	-	-	-	1 005	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	336	100.0%	-	-	-	-	-	-	336	42.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	463	100.0%	-	-	-	-	-	-	463	58.0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	800	100.0%	-	-	-	-	-	-	800	100.0%

Contact Details

Municipal Manager	Mr Fanozi Sithole	033 493 0762
Financial Manager	Mr J S Pansegrouw	033 493 0762

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMVOTI (KZN245)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	160 443	160 443	34 878	21.7%	17 182	10.7%	-	-	52 059	32.4%	56 738	79.5%	(100.0%)
Property rates	36 225	36 225	9 746	26.9%	2 866	7.9%	-	-	12 611	34.8%	8 608	79.0%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	937	179.9%	(100.0%)
Service charges - electricity revenue	92 602	92 602	22 010	23.8%	11 399	12.3%	-	-	33 409	36.1%	15 987	-	(100.0%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	8 581	8 581	1 786	20.8%	637	7.4%	-	-	2 423	28.2%	2 026	-	(100.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	4 522	4 522	237	5.2%	94	2.1%	-	-	330	7.3%	1 607	79.8%	(100.0%)
Interest earned - external investments	1 500	1 500	259	17.3%	-	-	-	-	259	17.3%	843	165.2%	(100.0%)
Interest earned - outstanding debtors	9 180	9 180	-	-	948	10.3%	-	-	948	10.3%	134	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	201	201	47	23.7%	7	3.5%	-	-	55	27.2%	59	50.9%	(100.0%)
Licences and permits	2 130	2 130	416	19.5%	236	11.1%	-	-	653	30.6%	457	70.4%	(100.0%)
Agency services	1 297	1 297	335	25.9%	192	14.8%	-	-	528	40.7%	-	11.9%	-
Transfers recognised - operational	4 111	4 111	-	-	744	18.1%	-	-	744	18.1%	25 441	84.6%	(100.0%)
Other own revenue	93	93	41	43.6%	58	62.9%	-	-	99	106.5%	640	93.1%	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	(1)	-	(100.0%)
Operating Expenditure	346 152	346 152	45 445	13.1%	22 690	6.6%	-	-	68 135	19.7%	50 174	73.0%	(100.0%)
Employee related costs	112 253	112 253	23 163	20.6%	7 516	6.7%	-	-	30 679	27.3%	23 613	83.9%	(100.0%)
Remuneration of councillors	9 306	9 306	2 168	23.3%	822	8.8%	-	-	2 989	32.1%	2 352	74.8%	(100.0%)
Debt impairment	22 457	22 457	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	14 751	14 751	2	-	-	-	-	-	2	-	3 750	61.4%	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	52 759	52 759	11 564	21.9%	6 055	11.5%	-	-	17 618	33.4%	5 919	58.7%	(100.0%)
Other Materials	-	-	136	-	53	-	-	-	189	-	-	-	-
Contracted services	19 292	19 292	4 914	25.5%	5 092	26.4%	-	-	10 007	51.9%	2 851	75.9%	(100.0%)
Transfers and grants	1 800	1 800	92	5.1%	356	19.8%	-	-	449	24.9%	364	-	(100.0%)
Other expenditure	113 534	113 534	3 406	3.0%	2 796	2.5%	-	-	6 202	5.5%	11 324	60.6%	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(185 709)	(185 709)	(10 567)		(5 508)		-		(16 075)		6 565		
Transfers recognised - capital	30 269	30 269	50 060	165.4%	595	2.0%	-	-	50 655	167.3%	811	3.1%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(155 440)	(155 440)	39 493		(4 913)		-		34 580		7 375		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(155 440)	(155 440)	39 493		(4 913)		-		34 580		7 375		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(155 440)	(155 440)	39 493		(4 913)		-		34 580		7 375		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(155 440)	(155 440)	39 493		(4 913)		-		34 580		7 375		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	76 546	76 546	6 489	8.5%	8 489	11.1%	5 510	7.2%	20 489	26.8%	11 049	41.4%	(50.1%)
National Government	76 546	76 546	6 482	8.5%	8 489	11.1%	5 510	7.2%	20 482	26.8%	486	24.7%	1 033.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	76 546	76 546	6 482	8.5%	8 489	11.1%	5 510	7.2%	20 482	26.8%	486	25.8%	1 033.6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	7	-	-	-	-	-	7	-	10 563	68.8%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	76 546	76 546	6 489	8.5%	8 489	11.1%	5 510	7.2%	20 489	26.8%	11 049	41.4%	(50.1%)
Governance and Administration	7 509	7 509	1	-	30	.4%	370	4.9%	402	5.4%	1 940	34.1%	(80.9%)
Executive & Council	4 864	4 864	1	-	30	.6%	370	7.6%	402	8.3%	514	17.5%	(27.9%)
Budget & Treasury Office	2 645	2 645	-	-	-	-	-	-	-	-	565	162.8%	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	861	35.6%	(100.0%)
Community and Public Safety	4 393	4 393	2 935	66.8%	3 204	72.9%	5 844	133.0%	11 983	272.8%	954	28.2%	512.3%
Community & Social Services	1 241	1 241	-	-	1	.1%	3 268	263.3%	3 269	263.4%	277	12.5%	1 077.9%
Sport And Recreation	-	-	2 921	-	1 927	-	2 576	-	7 424	-	-	-	(100.0%)
Public Safety	3 152	3 152	14	.4%	1 276	40.5%	-	-	1 290	40.9%	677	55.5%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	54 679	54 679	1 232	2.3%	453	.8%	(665)	(1.2%)	1 020	1.9%	6 662	44.5%	(110.0%)
Planning and Development	54 679	54 679	-	-	86	.2%	-	-	86	.2%	1 340	204.7%	(100.0%)
Road Transport	-	-	1 232	-	367	-	(665)	-	934	-	5 321	40.1%	(112.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	9 965	9 965	2 321	23.3%	4 802	48.2%	(39)	(.4%)	7 084	71.1%	1 493	40.4%	(102.6%)
Electricity	7 580	7 580	2 313	30.5%	4 769	62.9%	-	-	7 083	93.4%	754	48.0%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	2 385	2 385	7	.3%	33	1.4%	(39)	(1.6%)	1	.1%	740	34.0%	(105.2%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	268 463	268 463	83 152	31.0%	69 059	25.7%	(11 011)	(4.1%)	141 200	52.6%	28 627	36.4%	(138.5%)
Property rates, penalties and collection charges	29 648	29 648	9 746	32.9%	6 422	21.7%	(2 882)	(9.7%)	13 286	44.8%	305	36.3%	(1 045.5%)
Service charges	75 312	75 312	22 010	29.2%	19 099	25.4%	(3 793)	(5.0%)	37 316	49.5%	-	23.9%	(100.0%)
Other revenue	8 484	8 484	1 077	12.7%	964	11.4%	246	2.9%	2 286	26.9%	2 264	29.5%	(89.1%)
Government - operating	123 394	123 394	-	-	35 918	29.1%	(902)	(.7%)	35 016	28.4%	25 337	50.0%	(103.6%)
Government - capital	30 269	30 269	50 060	165.4%	5 969	19.7%	(3 269)	(10.8%)	52 760	174.3%	-	-	(100.0%)
Interest	1 356	1 356	259	19.1%	688	50.8%	(412)	(30.4%)	535	39.5%	721	60.3%	(157.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(246 197)	(246 197)	(48 418)	19.7%	(41 989)	17.1%	(18 308)	7.4%	(108 715)	44.2%	(45 114)	78.8%	(59.4%)
Suppliers and employees	(243 953)	(243 953)	(48 326)	19.8%	(41 748)	17.1%	(18 278)	7.5%	(108 352)	44.4%	(44 750)	74.9%	(59.2%)
Finance charges	(1 080)	(1 080)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 164)	(1 164)	(92)	7.9%	(241)	20.7%	(30)	2.6%	(363)	31.2%	(364)	-	(91.8%)
Net Cash from/(used) Operating Activities	22 266	22 266	34 733	156.0%	27 070	121.6%	(29 319)	(131.7%)	32 485	145.9%	(16 487)	(102.3%)	77.8%
Cash Flow from Investing Activities													
Receipts	-	-	(30 644)	-	(18 623)	-	19 978	-	(29 289)	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(30 644)	-	(18 623)	-	19 978	-	(29 289)	-	-	-	(100.0%)
Payments	(58 863)	(58 863)	(6 526)	11.1%	(8 847)	15.0%	(7 895)	13.4%	(23 267)	39.5%	-	-	(100.0%)
Capital assets	(58 863)	(58 863)	(6 526)	11.1%	(8 847)	15.0%	(7 895)	13.4%	(23 267)	39.5%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(58 863)	(58 863)	(37 170)	63.1%	(27 470)	46.7%	12 083	(20.5%)	(52 556)	89.3%	-	-	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	14	-	14	-	8	-	36	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	14	-	14	-	8	-	36	-	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	14	-	14	-	8	-	36	-	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(36 597)	(36 597)	(2 422)	6.6%	(386)	1.1%	(17 228)	47.1%	(20 036)	54.7%	(16 487)	(959.1%)	4.5%
Cash/cash equivalents at the year begin:	48 518	48 518	-	-	(2 422)	(5.0%)	(2 808)	(5.8%)	-	-	(46 243)	-	(93.9%)
Cash/cash equivalents at the year end:	11 921	11 921	(2 422)	(20.3%)	(2 808)	(23.6%)	(20 036)	(168.1%)	(20 036)	(168.1%)	(62 731)	(3 678.0%)	(68.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group													
Orgons of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Ms Sphephile Mhlongo	033 413 9158
Financial Manager	Mrs Sphindile Ngiba	033 413 9158

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMZINYATHI (DC24)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	402 265	371 176	117 797	29.3%	136 650	34.0%	99 060	26.7%	353 507	95.2%	92 883	94.8%	6.7%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	66 654	37 771	(420)	(.6%)	20 851	31.3%	10 791	28.6%	31 222	82.7%	15 931	67.4%	(32.3%)
Service charges - sanitation revenue	12 169	7 712	818	6.7%	1 944	16.0%	2 973	38.6%	5 735	74.4%	2 661	72.7%	11.7%
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	519	422	129	24.8%	92	17.7%	88	20.9%	309	73.1%	102	69.6%	(13.6%)
Interest earned - external investments	12 438	14 438	4 571	36.8%	(77)	(.6%)	7 233	50.1%	11 727	81.2%	3 930	117.0%	84.1%
Interest earned - outstanding debtors	13 281	13 236	4 010	30.2%	2 483	18.7%	3 801	28.7%	10 294	77.8%	2 809	78.3%	35.3%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	297 184	297 284	108 608	36.5%	111 139	37.4%	74 051	24.9%	293 798	98.8%	67 407	99.3%	9.9%
Other own revenue	20	313	81	413.6%	218	1 114.6%	123	39.3%	422	134.8%	42	121.1%	189.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	366 295	375 008	52 588	14.4%	142 721	39.0%	89 871	24.0%	285 179	76.0%	146 354	83.8%	(38.6%)
Employee related costs	121 709	146 397	29 309	24.1%	35 360	29.1%	41 136	28.1%	105 805	72.3%	26 493	72.0%	55.3%
Remuneration of councillors	4 823	4 578	1 282	26.6%	1 198	24.8%	1 709	37.3%	4 190	91.5%	715	68.0%	138.9%
Debt impairment	27 916	14 497	-	-	13 958	50.0%	-	-	13 958	96.3%	22 908	114.5%	(100.0%)
Depreciation and asset impairment	67 074	39 915	-	-	33 537	50.0%	-	-	33 537	84.0%	724	51.3%	(100.0%)
Finance charges	87	114	-	-	57	65.6%	-	-	57	50.0%	68	74.5%	(100.0%)
Bulk purchases	13 967	14 565	2 708	19.4%	4 401	31.5%	4 274	29.3%	11 384	78.2%	3 782	69.2%	13.0%
Other Materials	-	3 662	22	-	103	-	2 427	66.3%	2 552	69.7%	-	-	(100.0%)
Contracted services	63 863	23 327	3 833	6.0%	783	1.2%	5 997	25.7%	10 613	45.5%	52 671	89.4%	(88.6%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	66 856	127 953	15 434	23.1%	53 323	79.8%	34 327	26.8%	103 084	80.6%	38 993	119.8%	(12.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	35 970	(3 831)	65 209		(6 070)		9 189		68 328		(53 471)		
Transfers recognised - capital	371 842	371 842	36 624	9.8%	96 852	26.0%	27 451	7.4%	160 927	43.3%	51 673	53.2%	(46.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	(538)	(3.3%)	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	407 812	368 011	101 832		90 782		36 640		229 255		(2 336)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	407 812	368 011	101 832		90 782		36 640		229 255		(2 336)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	407 812	368 011	101 832		90 782		36 640		229 255		(2 336)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	407 812	368 011	101 832		90 782		36 640		229 255		(2 336)		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	372 432	373 223	36 624	9.8%	84 065	22.6%	55 830	15.0%	176 519	47.3%	51 993	51.5%	7.4%
National Government	371 842	364 710	36 608	9.8%	83 903	22.6%	55 802	15.3%	176 314	48.3%	51 673	53.2%	8.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	371 842	364 710	36 608	9.8%	83 903	22.6%	55 802	15.3%	176 314	48.3%	51 673	53.2%	8.0%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	590	8 513	16	2.6%	161	27.4%	28	.3%	205	2.4%	320	3.3%	(91.2%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	372 432	373 223	36 624	9.8%	84 065	22.6%	55 830	15.0%	176 519	47.3%	51 993	51.5%	7.4%
Governance and Administration	100	-	-	-	-	-	-	-	-	-	320	14.8%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	100	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	320	171.6%	(100.0%)
Community and Public Safety	10 450	-	16	.1%	161	1.5%	28	-	205	-	1 744	42.6%	(98.4%)
Community & Social Services	10 450	-	16	.1%	161	1.5%	28	-	205	-	1 744	42.6%	(98.4%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	40	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	40	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	361 842	373 223	36 608	10.1%	83 903	23.2%	55 802	15.0%	176 314	47.2%	49 929	52.7%	11.8%
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	332 567	373 223	33 596	10.1%	71 512	21.5%	54 900	14.7%	160 008	42.9%	31 713	47.3%	73.1%
Waste Water Management	29 275	-	3 013	10.3%	12 392	42.3%	902	-	16 306	-	18 217	88.6%	(95.1%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	723 430	743 095	306 054	42.3%	176 049	24.3%	148 635	20.0%	630 739	84.9%	178 336	104.3%	(16.7%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	35 471	45 559	6 312	17.8%	7 774	21.9%	7 012	15.4%	21 097	46.3%	5 446	72.0%	28.7%
Other revenue	519	735	208	40.1%	310	59.6%	212	28.9%	730	99.4%	102	74.6%	107.7%
Government - operating	297 184	297 284	123 328	41.5%	71 003	23.9%	81 332	27.4%	275 662	92.7%	92 553	112.5%	(12.1%)
Government - capital	371 842	371 842	171 020	46.0%	93 840	25.2%	52 361	14.1%	317 221	85.3%	75 951	100.3%	(31.1%)
Interest	18 415	27 674	5 185	28.2%	3 124	17.0%	7 719	27.9%	16 028	57.9%	4 283	105.4%	80.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(271 305)	(339 976)	(79 772)	29.4%	(40 468)	14.9%	(82 747)	24.3%	(202 987)	59.7%	(93 069)	97.1%	(11.1%)
Suppliers and employees	(271 218)	(339 862)	(79 772)	29.4%	(40 411)	14.9%	(82 747)	24.3%	(202 930)	59.7%	(93 001)	97.2%	(11.0%)
Finance charges	(87)	(114)	-	-	(57)	65.6%	-	-	(57)	50.0%	(68)	74.5%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	452 125	403 119	226 281	50.0%	135 582	30.0%	65 889	16.3%	427 752	106.1%	85 267	110.8%	(22.7%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(372 432)	(373 223)	(37 844)	10.2%	(114 468)	30.7%	(40 464)	10.8%	(192 777)	51.7%	(51 993)	51.5%	(22.2%)
Capital assets	(372 432)	(373 223)	(37 844)	10.2%	(114 468)	30.7%	(40 464)	10.8%	(192 777)	51.7%	(51 993)	51.5%	(22.2%)
Net Cash from/(used) Investing Activities	(372 432)	(373 223)	(37 844)	10.2%	(114 468)	30.7%	(40 464)	10.8%	(192 777)	51.7%	(51 993)	51.5%	(22.2%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(669)	(669)	-	-	(321)	48.0%	-	-	(321)	48.0%	(2 280)	73.1%	(100.0%)
Repayment of borrowing	(669)	(669)	-	-	(321)	48.0%	-	-	(321)	48.0%	(2 280)	73.1%	(100.0%)
Net Cash from/(used) Financing Activities	(669)	(669)	-	-	(321)	48.0%	-	-	(321)	48.0%	(2 280)	73.1%	(100.0%)
Net Increase/(Decrease) in cash held	79 024	29 227	188 438	238.5%	20 792	26.3%	25 424	87.0%	234 654	802.9%	30 994	(444.8%)	(18.0%)
Cash/cash equivalents at the year begin:	(42 599)	-	68 851	(161.6%)	257 289	(604.0%)	278 081	-	68 851	-	216 215	100.0%	28.6%
Cash/cash equivalents at the year end:	36 424	29 227	257 289	706.4%	278 081	763.4%	303 505	1 038.4%	303 505	1 038.4%	247 209	1 297.4%	22.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	5 114	3.8%	2 663	2.0%	2 435	1.8%	122 679	92.3%	132 891	58.2%	-	-	(722)
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 514	10.0%	762	2.2%	595	1.7%	30 145	86.1%	35 016	15.3%	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 317	2.2%	1 286	2.1%	1 273	2.1%	56 522	93.6%	60 398	26.5%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	9 945	4.4%	4 711	2.1%	4 303	1.9%	209 346	91.7%	228 305	100.0%	-	-	(722)
Debtors Age Analysis By Customer Group													
Organs of State	4 043	18.5%	264	1.2%	461	2.1%	17 032	78.1%	21 800	9.5%	-	-	(4)
Commercial	1 419	9.5%	514	3.4%	483	3.2%	12 565	83.9%	14 982	6.6%	-	-	(87)
Households	4 484	2.3%	3 932	2.1%	3 359	1.8%	179 748	93.9%	191 523	83.9%	-	-	(631)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	9 945	4.4%	4 711	2.1%	4 303	1.9%	209 346	91.7%	228 305	100.0%	-	-	(722)

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	672	3.0%	807	3.6%	-	-	20 673	93.3%	22 152	57.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	16 555	100.0%	16 555	42.8%
Total	672	1.7%	807	2.1%	-	-	37 228	96.2%	38 708	100.0%

Contact Details

Municipal Manager	Mr Sipho Ndabandaba	034 219 1512
Financial Manager	Mr Thabani Sbusiso Khwela	034 219 1510

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NEWCASTLE (KZN252)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	1 742 062	1 697 829	500 017	28.7%	477 218	27.4%	404 263	23.8%	1 381 498	81.4%	435 915	85.3%	(7.3%)
Property rates	283 210	257 042	70 520	24.9%	60 979	21.5%	61 991	24.1%	193 490	75.3%	60 961	75.8%	1.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	693 620	695 697	194 630	28.1%	167 098	24.1%	142 077	20.4%	503 806	72.4%	162 033	73.4%	(12.3%)
Service charges - water revenue	172 773	156 489	34 762	20.1%	40 220	23.3%	37 056	23.7%	112 039	71.6%	44 177	75.2%	(16.1%)
Service charges - sanitation revenue	110 074	90 221	21 630	19.7%	23 657	21.5%	20 291	22.5%	65 578	72.7%	25 278	73.9%	(19.7%)
Service charges - refuse revenue	89 260	58 421	14 877	16.7%	11 403	12.8%	19 711	33.7%	45 990	78.7%	20 669	74.1%	(4.6%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	8 059	7 856	1 962	24.3%	1 966	24.4%	1 979	25.2%	5 907	75.2%	1 832	74.5%	8.0%
Interest earned - external investments	4 601	4 396	1 047	22.8%	1 061	23.1%	1 046	23.8%	3 154	71.7%	633	44.1%	65.2%
Interest earned - outstanding debtors	12 573	12 446	2 729	21.7%	3 349	26.6%	3 134	25.2%	9 212	74.0%	2 657	70.4%	18.0%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	5 203	5 572	797	15.3%	2 572	49.4%	1 622	29.1%	4 991	89.6%	976	49.0%	66.2%
Licences and permits	12	12	3	20.8%	2	20.4%	3	27.8%	8	70.7%	4	71.7%	(10.9%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	344 941	379 006	154 576	44.8%	161 697	46.9%	111 974	29.5%	428 248	113.0%	114 787	131.8%	(2.5%)
Other own revenue	17 735	30 672	2 484	14.0%	3 214	18.1%	3 378	11.0%	9 077	29.6%	1 908	68.4%	77.1%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 816 269	2 109 909	463 323	25.5%	566 582	31.2%	387 290	18.4%	1 417 195	67.2%	496 871	78.2%	(22.1%)
Employee related costs	514 737	516 471	127 360	24.7%	132 758	25.8%	139 261	27.0%	399 379	77.3%	122 546	75.7%	13.6%
Remuneration of councillors	23 219	23 219	4 689	20.2%	5 702	24.6%	5 431	23.4%	15 822	68.1%	3 993	65.6%	36.0%
Debt impairment	93 492	154 666	16 154	17.3%	73 318	78.4%	(65 829)	(42.6%)	23 642	15.3%	8 818	72.9%	(846.5%)
Depreciation and asset impairment	247 895	494 895	114 032	46.0%	114 275	46.1%	114 452	23.1%	342 758	69.3%	123 144	91.7%	(7.1%)
Finance charges	47 135	47 348	12 025	25.5%	11 990	25.4%	11 608	24.5%	35 623	75.2%	12 778	76.2%	(9.2%)
Bulk purchases	579 385	576 385	139 293	24.0%	139 856	24.1%	113 116	19.6%	392 265	68.1%	126 180	75.8%	(10.4%)
Other Materials	3 913	3 230	581	14.9%	977	25.0%	615	19.0%	2 173	67.3%	520	69.0%	18.3%
Contracted services	22 203	40 932	5 189	23.4%	13 780	62.1%	9 882	24.1%	28 851	70.5%	9 331	88.1%	5.9%
Transfers and grants	92 545	-	-	-	-	-	-	-	-	-	22 016	74.0%	(100.0%)
Other expenditure	191 744	252 763	43 999	22.9%	73 927	38.6%	58 755	23.2%	176 681	69.9%	67 545	72.4%	(13.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(74 207)	(412 079)	36 695		(89 365)		16 974		(35 697)		(60 956)		
Transfers recognised - capital	234 704	-	52 100	22.2%	56 200	23.9%	-	-	108 300	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	160 497	(412 079)	88 795		(33 165)		16 974		72 603		(60 956)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	160 497	(412 079)	88 795		(33 165)		16 974		72 603		(60 956)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	160 497	(412 079)	88 795		(33 165)		16 974		72 603		(60 956)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	160 497	(412 079)	88 795		(33 165)		16 974		72 603		(60 956)		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	252 778	232 863	24 726	9.8%	62 996	24.9%	28 116	12.1%	115 838	49.7%	41 328	45.5%	(32.0%)
National Government	212 204	165 788	17 100	8.1%	46 622	22.0%	24 697	14.9%	88 418	53.3%	25 674	55.6%	(3.8%)
Provincial Government	22 500	30 821	3 582	15.9%	-	-	131	.4%	3 713	12.0%	7 049	18.8%	(98.1%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	2 374	-	2 490	-	-	-	4 864	-	-	-	-
Transfers recognised - capital	234 704	196 609	23 056	9.8%	49 112	20.9%	24 828	12.6%	96 995	49.3%	32 723	49.2%	(24.1%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	18 074	36 254	1 671	9.2%	13 884	76.8%	3 288	9.1%	18 843	52.0%	8 605	28.6%	(61.8%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	252 778	232 863	24 726	9.8%	62 996	24.9%	28 116	12.1%	115 838	49.7%	41 328	45.5%	(32.0%)
Governance and Administration	3 700	2 160	131	3.5%	80	2.1%	309	14.3%	520	24.1%	296	38.6%	4.5%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	3 700	-	-	-	-	-	-	-	-	-	296	42.4%	(100.0%)
Corporate Services	-	2 160	131	-	80	-	309	14.3%	520	24.1%	-	1.1%	(100.0%)
Community and Public Safety	16 705	17 518	439	2.6%	2 555	15.3%	1 188	6.8%	4 182	23.9%	894	26.6%	32.8%
Community & Social Services	16 705	14 867	439	2.6%	2 373	14.2%	1 130	7.6%	3 943	26.5%	484	17.9%	133.7%
Sport And Recreation	-	889	-	-	-	-	-	-	-	-	410	63.4%	(100.0%)
Public Safety	-	114	-	-	-	-	-	-	-	-	-	29.6%	-
Housing	-	1 648	-	-	182	-	58	3.5%	239	14.5%	-	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	108 784	81 924	10 410	9.6%	25 871	23.8%	12 473	15.2%	48 754	59.5%	13 471	40.1%	(7.4%)
Planning and Development	55 795	33 349	5 433	9.7%	11 730	21.0%	4 109	12.3%	21 272	63.8%	5 758	27.8%	(28.6%)
Road Transport	52 989	48 575	4 977	9.4%	14 141	26.7%	8 364	17.2%	27 482	56.6%	7 714	48.1%	8.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	123 589	112 960	13 746	11.1%	34 490	27.9%	14 037	12.4%	62 274	55.1%	26 667	56.2%	(47.4%)
Electricity	9 000	378	-	-	229	2.5%	123	32.5%	351	93.1%	2 318	52.2%	(94.7%)
Water	112 489	112 583	13 746	12.2%	34 262	30.5%	13 915	12.4%	61 923	55.0%	22 724	54.7%	(38.8%)
Waste Water Management	2 100	-	-	-	-	-	-	-	-	-	-	100.0%	-
Waste Management	-	-	-	-	-	-	-	-	-	-	1 625	-	(100.0%)
Other	-	18 300	-	-	-	-	108	.6%	108	.6%	-	-	(100.0%)

Part 3: Cash Receipts and Payments

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	1 719 609	1 673 855	353 848	20.6%	489 572	28.5%	481 567	28.8%	1 324 988	79.2%	313 693	73.9%	53.5%
Property rates, penalties and collection charges	212 408	212 408	51 370	24.2%	45 204	21.3%	96 199	45.3%	192 773	90.8%	75 191	104.1%	27.9%
Service charges	891 816	845 575	109 166	12.2%	255 132	28.6%	167 753	19.8%	532 051	62.9%	132 849	57.8%	26.3%
Other revenue	27 367	27 367	2 120	7.7%	19 505	71.3%	6 754	24.7%	28 379	103.7%	6 774	56.1%	(.3%)
Government - operating	344 941	339 640	135 316	39.2%	107 923	31.3%	106 403	31.3%	349 642	102.9%	18 443	76.2%	476.9%
Government - capital	234 704	240 492	52 100	22.2%	57 400	24.5%	99 808	41.5%	209 308	87.0%	78 214	110.0%	27.6%
Interest	8 373	8 373	3 776	45.1%	4 409	52.7%	3 871	46.2%	12 056	144.0%	2 222	138.8%	74.2%
Dividends	-	-	-	-	-	-	780	-	780	-	-	-	(100.0%)
Payments	(1 474 882)	(1 449 856)	(316 439)	21.5%	(405 440)	27.5%	(441 333)	30.4%	(1 163 211)	80.2%	(367 421)	81.1%	20.1%
Suppliers and employees	(1 335 201)	(1 402 720)	(304 414)	22.8%	(393 451)	29.5%	(429 714)	30.6%	(1 127 579)	80.4%	(354 611)	81.2%	21.2%
Finance charges	(47 135)	(47 135)	(12 025)	25.5%	(11 989)	25.4%	(11 619)	24.6%	(35 632)	75.6%	(12 811)	76.3%	(9.3%)
Transfers and grants	(92 545)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	244 727	223 999	37 410	15.3%	84 132	34.4%	40 235	18.0%	161 777	72.2%	(53 728)	27.9%	(174.9%)
Cash Flow from Investing Activities													
Receipts	4 500	2 000	-	-	-	-	-	-	-	-	80 849	4 018.3%	(100.0%)
Proceeds on disposal of PPE	4 500	2 000	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	80 849	-	(100.0%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(252 778)	(253 778)	(24 726)	9.8%	(62 300)	24.6%	(29 182)	11.5%	(116 208)	45.8%	(37 612)	53.1%	(22.4%)
Capital assets	(252 778)	(253 778)	(24 726)	9.8%	(62 300)	24.6%	(29 182)	11.5%	(116 208)	45.8%	(37 612)	53.1%	(22.4%)
Net Cash from/(used) Investing Activities	(248 278)	(251 778)	(24 726)	10.0%	(62 300)	25.1%	(29 182)	11.6%	(116 208)	46.2%	43 237	16.3%	(167.5%)
Cash Flow from Financing Activities													
Receipts	264	264	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	264	264	-	-	-	-	-	-	-	-	-	-	-
Payments	(32 002)	(32 002)	(24 837)	77.6%	9 089	(28.4%)	(28 586)	89.3%	(44 334)	138.5%	9 544	71.5%	(399.5%)
Repayment of borrowing	(32 002)	(32 002)	(24 837)	77.6%	9 089	(28.4%)	(28 586)	89.3%	(44 334)	138.5%	9 544	71.5%	(399.5%)
Net Cash from/(used) Financing Activities	(31 738)	(31 738)	(24 837)	78.3%	9 089	(28.6%)	(28 586)	90.1%	(44 334)	139.7%	9 544	75.9%	(399.5%)
Net Increase/(Decrease) in cash held	(35 290)	(59 517)	(12 153)	34.4%	30 921	(87.6%)	(17 533)	29.5%	1 235	(2.1%)	(947)	(49.3%)	1 751.6%
Cash/cash equivalents at the year begin:	40 012	-	40 012	100.0%	27 859	69.6%	58 780	-	40 012	-	47 734	87.9%	23.1%
Cash/cash equivalents at the year end:	4 722	(59 517)	27 859	590.0%	58 780	1 244.8%	41 247	(69.3%)	41 247	(69.3%)	46 787	160.5%	(11.8%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - I Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	11 528	4.2%	8 995	3.2%	8 517	3.1%	248 291	89.5%	277 331	24.4%	1 080	.4%	-
Trade and Other Receivables from Exchange Transactions - Electricity	39 872	50.7%	7 487	9.5%	12 035	15.3%	19 172	24.4%	78 566	6.9%	98	.1%	-
Receivables from Non-exchange Transactions - Property Rates	17 355	8.5%	6 039	3.0%	5 260	2.6%	175 180	85.9%	203 835	18.0%	395	.2%	-
Receivables from Exchange Transactions - Waste Water Management	6 738	3.2%	4 947	2.3%	4 829	2.3%	197 329	92.3%	213 843	18.8%	631	.3%	-
Receivables from Exchange Transactions - Waste Management	4 667	5.0%	2 532	2.7%	2 325	2.5%	83 503	89.8%	93 028	8.2%	532	.6%	-
Receivables from Exchange Transactions - Property Rental Debtors	336	10.1%	140	4.2%	110	3.3%	2 758	82.5%	3 343	.3%	-	-	-
Interest on Arrear Debtor Accounts	785	1.4%	1 060	1.9%	968	1.8%	51 569	94.8%	54 381	4.8%	102	.2%	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(9 725)	(4.6%)	4 465	2.1%	5 734	2.7%	210 187	99.8%	210 661	18.6%	847	.4%	-
Total By Income Source	71 557	6.3%	35 666	3.1%	39 778	3.5%	987 988	87.0%	1 134 989	100.0%	3 685	.3%	-
Debtors Age Analysis By Customer Group													
Organs of State	(8 024)	(24.4%)	751	2.3%	1 780	5.4%	38 390	116.7%	32 897	2.9%	-	-	-
Commercial	40 602	29.5%	9 817	7.1%	15 743	11.4%	71 393	51.9%	137 555	12.1%	-	-	-
Households	37 099	3.9%	24 835	2.6%	22 034	2.3%	867 001	91.2%	950 969	83.8%	3 685	.4%	-
Other	1 880	13.9%	263	1.9%	221	1.6%	11 204	82.6%	13 568	1.2%	-	-	-
Total By Customer Group	71 557	6.3%	35 666	3.1%	39 778	3.5%	987 988	87.0%	1 134 989	100.0%	3 685	.3%	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	33 441	33.0%	29 289	28.9%	38 663	38.1%	-	-	101 393	63.9%
Bulk Water	6 345	50.0%	6 345	50.0%	-	-	-	-	12 691	8.0%
PAYE deductions	7 193	100.0%	-	-	-	-	-	-	7 193	4.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	15 614	100.0%	-	-	-	-	-	-	15 614	9.8%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 905	40.7%	2 860	13.1%	409	1.9%	9 691	44.3%	21 865	13.8%
Auditor-General	2	100.0%	-	-	-	-	-	-	2	-
Other	-	-	-	-	-	-	-	-	-	-
Total	71 501	45.0%	38 494	24.2%	39 071	24.6%	9 691	6.1%	158 758	100.0%

Contact Details

Municipal Manager	Mr B.E Mswane	034 328 7750
Financial Manager	Mr B.E Hlongwe	034 328 7755

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: EMADLANGENI (KZN253)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	77 066	71 610	25 355	32.9%	22 041	28.6%	14 729	20.6%	62 126	86.8%	15 883	75.5%	(7.3%)
Property rates	16 132	18 583	4 275	26.5%	4 357	27.0%	4 342	23.4%	12 974	69.8%	3 556	71.3%	22.1%
Property rates - penalties and collection charges	2 851	-	-	-	-	-	-	-	-	-	587	55.1%	(100.0%)
Service charges - electricity revenue	15 029	15 300	3 354	22.3%	2 879	19.2%	3 062	20.0%	9 296	60.8%	2 962	63.4%	3.4%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 670	1 670	353	21.1%	353	21.1%	347	20.8%	1 053	63.0%	345	67.0%	.7%
Service charges - other	-	-	-	-	-	-	-	-	-	-	(9)	-	(100.0%)
Rental of facilities and equipment	1 877	812	198	10.5%	232	12.4%	303	37.3%	734	90.4%	249	37.9%	21.7%
Interest earned - external investments	1 529	2 298	273	17.8%	371	24.3%	314	13.7%	958	41.7%	418	79.4%	(24.8%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	867	181	51	5.9%	28	3.2%	92	50.7%	170	94.3%	87	11 462.0%	5.3%
Licences and permits	205	511	220	107.6%	133	64.7%	188	36.7%	541	105.8%	218	44.1%	(13.7%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	28 062	29 062	16 505	58.8%	13 599	48.5%	5 978	20.6%	36 082	124.2%	7 409	102.9%	(19.3%)
Other own revenue	8 843	3 192	125	1.4%	90	1.0%	103	3.2%	318	10.0%	61	6.0%	69.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	77 026	74 000	15 631	20.3%	16 636	21.6%	15 440	20.9%	47 707	64.5%	16 975	66.0%	(9.0%)
Employee related costs	33 716	34 243	7 801	23.1%	8 870	26.3%	7 389	21.6%	24 060	70.3%	6 618	71.3%	11.6%
Remuneration of councillors	-	3 500	796	-	796	-	796	22.7%	2 389	68.2%	867	67.6%	(8.1%)
Debt impairment	1 761	1 544	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	4 382	4 599	-	-	-	-	-	-	-	-	-	-	-
Finance charges	99	79	-	-	1	1.4%	2	2.5%	3	4.2%	-	43.6%	(100.0%)
Bulk purchases	12 237	12 237	4 000	32.7%	1 627	13.3%	3 046	24.9%	8 673	70.9%	3 048	70.9%	(.1%)
Other Materials	-	-	222	-	240	-	361	-	823	-	-	-	(100.0%)
Contracted services	5 252	1 856	1 022	19.5%	2 455	46.8%	1 751	94.3%	5 228	281.6%	746	91.9%	134.8%
Transfers and grants	2 365	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	17 215	15 942	1 790	10.4%	2 645	15.4%	2 094	13.1%	6 530	41.0%	5 696	83.6%	(63.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	39	(2 390)	9 724		5 405		(710)		14 419		(1 092)		
Transfers recognised - capital	21 423	22 423	-	-	-	-	-	-	-	-	962	27.4%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	21 462	20 033	9 724		5 405		(710)		14 419		(130)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	21 462	20 033	9 724		5 405		(710)		14 419		(130)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	21 462	20 033	9 724		5 405		(710)		14 419		(130)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	21 462	20 033	9 724		5 405		(710)		14 419		(130)		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	19 744	22 153	182	.9%	3 755	19.0%	3 814	17.2%	7 751	35.0%	656	31.3%	481.8%
National Government	18 424	21 423	-	-	-	-	3 814	17.8%	3 814	17.8%	656	107.0%	481.8%
Provincial Government	-	-	182	-	3 755	-	-	-	3 937	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	18 424	21 423	182	1.0%	3 755	20.4%	3 814	17.8%	7 751	36.2%	656	53.1%	481.8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 320	730	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	19 744	22 153	182	.9%	3 755	19.0%	3 814	17.2%	7 751	35.0%	656	31.3%	481.8%
Governance and Administration	525	650	-	-	-	-	-	-	-	-	48	42.6%	(100.0%)
Executive & Council	120	30	-	-	-	-	-	-	-	-	-	84.9%	-
Budget & Treasury Office	65	620	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	340	-	-	-	-	-	-	-	-	-	48	10.9%	(100.0%)
Community and Public Safety	145	-	-	-	-	-	-	-	-	-	5	10.5%	(100.0%)
Community & Social Services	145	-	-	-	-	-	-	-	-	-	5	10.5%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	18 949	21 423	182	1.0%	1 809	9.5%	1 950	9.1%	3 941	18.4%	602	115.8%	223.8%
Planning and Development	465	-	-	-	-	-	-	-	-	-	3	.7%	(100.0%)
Road Transport	18 484	-	182	1.0%	1 809	9.8%	1 950	-	3 941	-	599	855.9%	225.5%
Environmental Protection	-	21 423	-	-	-	-	-	-	-	-	-	-	-
Trading Services	60	20	-	-	1 946	3 243.1%	1 864	9 319.5%	3 810	19 048.7%	-	-	(100.0%)
Electricity	60	20	-	-	1 946	3 243.1%	1 864	9 319.5%	3 810	19 048.7%	-	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	65	60	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	89 291	90 075	29 994	33.6%	19 534	21.9%	5 792	6.4%	55 320	61.4%	14 630	89.7%	(60.4%)
Property rates, penalties and collection charges	10 120	10 043	9 815	97.0%	1 487	14.7%	773	7.7%	12 075	120.2%	1 472	36.0%	(47.5%)
Service charges	12 988	12 988	3 319	25.6%	2 876	22.1%	2 371	18.3%	8 565	65.9%	2 697	44.8%	(12.1%)
Other revenue	14 111	13 971	85	.6%	202	1.4%	135	1.0%	422	3.0%	565	23.3%	(76.1%)
Government - operating	29 062	29 062	13 502	46.5%	3 599	12.4%	300	1.0%	17 401	59.9%	6 279	97.3%	(95.2%)
Government - capital	21 423	22 423	3 000	14.0%	11 000	51.3%	2 000	8.9%	16 000	71.4%	3 200	858.8%	(37.5%)
Interest	1 587	1 587	273	17.2%	371	23.4%	212	13.4%	857	54.0%	418	79.4%	(49.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(78 913)	(78 973)	(18 208)	23.1%	(19 013)	24.1%	(8 659)	11.0%	(45 880)	58.1%	(13 392)	67.8%	(35.3%)
Suppliers and employees	(74 692)	(74 752)	(18 208)	24.4%	(19 013)	25.5%	(8 619)	11.5%	(45 839)	61.3%	(13 392)	71.7%	(35.6%)
Finance charges	(79)	(79)	-	-	-	-	(41)	51.5%	(41)	51.5%	-	43.6%	(100.0%)
Transfers and grants	(4 142)	(4 142)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	10 378	11 101	11 786	113.6%	522	5.0%	(2 868)	(25.8%)	9 440	85.0%	1 239	568.8%	(331.5%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(19 744)	(22 423)	-	-	(3 746)	19.0%	(612)	2.7%	(4 359)	19.4%	(904)	37.3%	(32.2%)
Capital assets	(19 744)	(22 423)	-	-	(3 746)	19.0%	(612)	2.7%	(4 359)	19.4%	(904)	37.3%	(32.2%)
Net Cash from/(used) Investing Activities	(19 744)	(22 423)	-	-	(3 746)	19.0%	(612)	2.7%	(4 359)	19.4%	(904)	37.3%	(32.2%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	41	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	41	-	(100.0%)
Payments	(33)	(33)	-	-	-	-	(33)	100.0%	(33)	100.0%	-	57.4%	(100.0%)
Repayment of borrowing	(33)	(33)	-	-	-	-	(33)	100.0%	(33)	100.0%	-	57.4%	(100.0%)
Net Cash from/(used) Financing Activities	(33)	(33)	-	-	-	-	(33)	100.0%	(33)	100.0%	41	54.5%	(181.7%)
Net Increase/(Decrease) in cash held	(9 399)	(11 355)	11 786	(125.4%)	(3 225)	34.3%	(3 513)	30.9%	5 048	(44.5%)	375	(34.1%)	(1 036.0%)
Cash/cash equivalents at the year begin:	21 053	21 053	14 828	70.4%	26 614	126.4%	23 389	111.1%	14 828	70.4%	14 529	31.6%	61.0%
Cash/cash equivalents at the year end:	11 655	9 698	26 614	228.4%	23 389	200.7%	19 876	204.9%	19 876	204.9%	14 904	(470.3%)	33.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	585	5.9%	765	7.7%	325	3.3%	8 198	83.0%	9 873	29.6%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	518	5.0%	693	6.7%	308	3.0%	8 781	85.3%	10 300	30.9%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	108	4.6%	161	6.9%	67	2.8%	2 001	85.6%	2 337	7.0%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	38	7.8%	30	6.2%	10	2.1%	411	84.0%	490	1.5%	-	-	-
Interest on Arrear Debtor Accounts	186	1.9%	360	3.7%	199	2.1%	8 958	92.3%	9 704	29.1%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	655	100.0%	655	2.0%	-	-	-
Total By Income Source	1 435	4.3%	2 009	6.0%	909	2.7%	29 005	86.9%	33 359	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	469	4.5%	802	7.8%	383	3.7%	8 694	84.0%	10 349	31.0%	-	-	-
Commercial	253	13.7%	203	11.0%	73	4.0%	1 317	71.3%	1 846	5.5%	-	-	-
Households	325	5.9%	306	5.6%	99	1.8%	4 741	86.7%	5 471	16.4%	-	-	-
Other	388	2.5%	698	4.4%	354	2.3%	14 253	90.8%	15 693	47.0%	-	-	-
Total By Customer Group	1 435	4.3%	2 009	6.0%	909	2.7%	29 005	86.9%	33 359	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	800	100.0%	-	-	-	-	-	-	800	23.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 258	84.9%	95	3.6%	231	8.7%	75	2.8%	2 660	76.9%
Total	3 058	88.4%	95	2.7%	231	6.7%	75	2.2%	3 460	100.0%

Contact Details

Municipal Manager	Mr Mtshali SF	034 331 3041
Financial Manager	Mr W Mtusva	034 331 3041

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: DANNHAUSER (KZN254)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	121 600	121 600	42 725	35.1%	8 305	6.8%	33 471	27.5%	84 502	69.5%	31 415	87.3%	6.5%
Property rates	19 299	19 299	4 187	21.7%	4 400	22.8%	4 401	22.8%	12 987	67.3%	6 369	86.7%	(30.9%)
Property rates - penalties and collection charges	179	179	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 174	1 174	84	7.1%	194	16.5%	210	17.9%	488	41.6%	42	14.7%	401.2%
Service charges - other	312	312	-	-	-	-	-	-	-	-	58	(61.1%)	(100.0%)
Rental of facilities and equipment	-	-	28	-	23	-	15	-	66	-	3	71.9%	462.1%
Interest earned - external investments	4 223	4 223	946	22.4%	942	22.3%	975	23.1%	2 863	67.8%	1 350	99.6%	(27.7%)
Interest earned - outstanding debtors	280	280	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	371	371	29	7.9%	40	10.7%	18	4.8%	87	23.4%	148	109.2%	(87.9%)
Licences and permits	1 377	1 377	95	6.9%	70	5.1%	98	7.1%	263	19.1%	116	48.9%	(15.1%)
Agency services	75 793	75 793	168	.2%	1 345	1.8%	7 585	10.0%	9 098	12.0%	14	-	52 520.8%
Transfers recognised - operational	6 709	6 709	35 247	525.4%	1 221	18.2%	20 105	299.7%	56 573	843.2%	22 986	96.8%	(12.5%)
Other own revenue	11 883	11 883	1 941	16.3%	71	.6%	64	.5%	2 076	17.5%	329	10.8%	(80.4%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	117 442	117 442	17 823	15.2%	19 595	16.7%	7 687	6.5%	45 105	38.4%	19 218	53.5%	(60.0%)
Employee related costs	38 367	38 367	6 693	17.4%	6 282	16.4%	1 882	4.9%	14 857	38.7%	4 186	35.1%	(55.0%)
Remuneration of councillors	7 195	7 195	2 048	28.5%	2 021	28.1%	1 248	17.3%	5 317	73.9%	1 155	34.2%	8.0%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-
Finance charges	1 433	1 433	-	-	-	-	(139)	(9.7%)	(139)	(9.7%)	-	-	(100.0%)
Bulk purchases	-	-	(97)	-	(37)	-	(2)	-	(136)	-	148	-	(101.3%)
Other Materials	1 821	1 821	48	2.7%	35	1.9%	3	.1%	86	4.7%	381	18.4%	(99.3%)
Contracted services	9 093	9 093	4 981	54.8%	5 855	64.4%	1 553	17.1%	12 388	136.2%	7 187	-	(78.4%)
Transfers and grants	4 181	4 181	-	-	-	-	(185)	(4.4%)	(185)	(4.4%)	-	-	(100.0%)
Other expenditure	45 354	45 354	4 150	9.2%	5 441	12.0%	3 327	7.3%	12 918	28.5%	6 160	36.1%	(46.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	4 158	4 158	24 902		(11 290)		25 784		39 396		12 197		
Transfers recognised - capital	22 081	22 081	5 000	22.6%	10 000	45.3%	7 634	34.6%	22 634	102.5%	-	39.2%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	26 666	26 666	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	52 905	52 905	29 902		(1 290)		33 418		62 030		12 197		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	52 905	52 905	29 902		(1 290)		33 418		62 030		12 197		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	52 905	52 905	29 902		(1 290)		33 418		62 030		12 197		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	52 905	52 905	29 902		(1 290)		33 418		62 030		12 197		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	63 248	63 248	423	.7%	10 853	17.2%	5 977	9.5%	17 253	27.3%	7 799	59.3%	(23.4%)
National Government	39 448	39 448	344	.9%	9 590	24.3%	5 977	15.2%	15 912	40.3%	6 987	90.1%	(14.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	39 448	39 448	344	.9%	9 590	24.3%	5 977	15.2%	15 912	40.3%	6 987	90.1%	(14.4%)
Borrowing	22 500	22 500	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	79	-	1 263	-	-	-	1 341	-	812	36.1%	(100.0%)
Public contributions and donations	1 300	1 300	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	63 248	63 248	423	.7%	10 853	17.2%	5 977	9.5%	17 253	27.3%	7 799	59.3%	(23.4%)
Governance and Administration	4 742	4 742	55	1.2%	7	.1%	27	.6%	88	1.9%	7 553	60.6%	(99.6%)
Executive & Council	3 600	3 600	-	-	-	-	8	.2%	8	.2%	104	116.6%	(92.5%)
Budget & Treasury Office	292	292	-	-	-	-	-	-	-	-	462	67.1%	(100.0%)
Corporate Services	850	850	55	6.4%	7	.8%	19	2.2%	80	9.5%	6 987	52.1%	(99.7%)
Community and Public Safety	1 051	1 051	-	-	-	-	105	10.0%	105	10.0%	247	56.5%	(57.4%)
Community & Social Services	-	-	-	-	-	-	98	-	98	-	247	-	(60.4%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	1 051	1 051	-	-	-	-	8	.7%	8	.7%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	54 300	54 300	344	.6%	10 135	18.7%	5 846	10.8%	16 325	30.1%	-	-	(100.0%)
Planning and Development	54 300	54 300	344	.6%	10 135	18.7%	5 846	10.8%	16 325	30.1%	-	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	3 155	3 155	24	.8%	711	22.5%	-	-	735	23.3%	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	3 155	3 155	24	.8%	711	22.5%	-	-	735	23.3%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	140 703	140 703	45 504	32.3%	53 391	37.9%	45 295	32.2%	144 191	102.5%	33 397	53.5%	35.6%
Property rates, penalties and collection charges	14 474	14 474	4 187	28.9%	8 483	58.6%	1 439	9.9%	14 109	97.5%	1 663	19.6%	(13.5%)
Service charges	834	834	57	6.8%	67	8.0%	82	9.8%	205	24.6%	41	5.3%	101.5%
Other revenue	17 412	17 412	2 830	16.3%	7 622	43.8%	16 012	92.0%	26 463	152.0%	7 141	46.7%	124.2%
Government - operating	82 902	82 902	32 847	39.6%	26 277	31.7%	19 707	23.8%	78 831	95.1%	19 763	64.7%	(.3%)
Government - capital	22 081	22 081	5 000	22.6%	10 000	45.3%	7 081	32.1%	22 081	100.0%	3 898	40.9%	81.7%
Interest	3 000	3 000	584	19.5%	942	31.4%	975	32.5%	2 501	83.4%	891	42.4%	9.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(97 371)	(97 371)	(33 831)	34.7%	(29 658)	30.5%	(13 657)	14.0%	(77 146)	79.2%	(55 714)	58.4%	(75.5%)
Suppliers and employees	(97 371)	(97 371)	(33 831)	34.7%	(29 658)	30.5%	(13 518)	13.9%	(77 007)	79.1%	(55 714)	58.4%	(75.7%)
Finance charges	-	-	-	-	-	-	(139)	-	(139)	-	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	43 332	43 332	11 674	26.9%	23 733	54.8%	31 638	73.0%	67 045	154.7%	(22 317)	40.0%	(241.8%)
Cash Flow from Investing Activities													
Receipts	10 300	10 300	(4 615)	(44.8%)	5	.1%	-	-	(4 609)	(44.8%)	2	(3.1%)	(100.0%)
Proceeds on disposal of PPE	500	500	-	-	-	-	-	-	-	-	2	.1%	(100.0%)
Decrease in non-current debtors	(200)	(200)	-	-	-	-	-	-	-	-	-	.2%	-
Decrease in other non-current receivables	-	-	(4 615)	-	-	-	-	-	(4 615)	-	-	-	-
Decrease (increase) in non-current investments	10 000	10 000	-	-	5	.1%	-	-	5	.1%	-	-	-
Payments	(54 729)	(54 729)	(4 518)	8.3%	(11 317)	20.7%	(3 660)	6.7%	(19 495)	35.6%	(5 675)	18.1%	(35.5%)
Capital assets	(54 729)	(54 729)	(4 518)	8.3%	(11 317)	20.7%	(3 660)	6.7%	(19 495)	35.6%	(5 675)	18.1%	(35.5%)
Net Cash from/(used) Investing Activities	(44 429)	(44 429)	(9 133)	20.6%	(11 312)	25.5%	(3 660)	8.2%	(24 105)	54.3%	(5 673)	25.2%	(35.5%)
Cash Flow from Financing Activities													
Receipts	21 000	21 000	(2 073)	(9.9%)	(1 465)	(7.0%)	-	-	(3 537)	(16.8%)	(167)	23 317.5%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	21 000	21 000	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	(2 073)	-	(1 465)	-	-	-	(3 537)	-	(167)	23 317.5%	(100.0%)
Payments	(3 330)	(3 330)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(3 330)	(3 330)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	17 670	17 670	(2 073)	(11.7%)	(1 465)	(8.3%)	-	-	(3 537)	(20.0%)	(167)	23 317.5%	(100.0%)
Net Increase/(Decrease) in cash held	16 573	16 573	468	2.8%	10 957	66.1%	27 978	168.8%	39 403	237.8%	(28 157)	(673.2%)	(199.4%)
Cash/cash equivalents at the year begin:	36 743	36 743	-	-	468	1.3%	11 425	31.1%	-	-	35 754	-	(68.0%)
Cash/cash equivalents at the year end:	53 316	53 316	468	.9%	11 425	21.4%	39 403	73.9%	39 403	73.9%	7 597	(673.2%)	418.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	197	2.7%	176	2.4%	167	2.3%	6 813	92.7%	7 353	29.2%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	95	2.1%	89	1.9%	84	1.8%	4 355	94.2%	4 623	18.4%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	4	2.0%	7	3.4%	7	3.4%	198	91.2%	217	.9%	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	630	4.9%	481	3.7%	457	3.5%	11 398	87.9%	12 967	51.5%	-	-	-
Total By Income Source	926	3.7%	753	3.0%	716	2.8%	22 764	90.5%	25 160	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	228	7.4%	202	6.6%	231	7.6%	2 403	78.4%	3 064	12.2%	-	-	-
Commercial	235	5.8%	145	3.6%	111	2.7%	3 563	87.9%	4 054	16.1%	-	-	-
Households	340	2.2%	320	2.1%	293	1.9%	14 217	93.7%	15 169	60.3%	-	-	-
Other	124	4.3%	87	3.0%	81	2.8%	2 581	89.8%	2 873	11.4%	-	-	-
Total By Customer Group	926	3.7%	753	3.0%	716	2.8%	22 764	90.5%	25 160	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	436	100.0%	-	-	-	-	-	-	436	32.7%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	347	100.0%	-	-	-	-	-	-	347	26.0%
Loan repayments	139	100.0%	-	-	-	-	-	-	139	10.4%
Trade Creditors	316	76.9%	25	6.0%	70	17.1%	-	-	411	30.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 239	92.9%	25	1.8%	70	5.3%	-	-	1 334	100.0%

Contact Details

Municipal Manager	Mr W B Nkosi	034 621 2666
Financial Manager	Mrs D Mohapi	034 621 2666

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: AMAJUBA (DC25)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	181 005	179 971	84 367	46.6%	90 903	50.2%	66 256	36.8%	241 526	134.2%	64 597	114.3%	2.6%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	27 500	26 854	4 975	18.1%	5 656	20.6%	4 887	18.2%	15 519	57.8%	6 011	70.3%	(18.7%)
Service charges - sanitation revenue	-	-	1 244	-	1 228	-	1 165	-	3 637	-	996	-	17.0%
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	236	62	-	56	-	82	34.6%	199	84.6%	80	83.4%	2.2%
Interest earned - external investments	4 000	4 552	831	20.8%	1 445	36.1%	875	19.2%	3 151	69.2%	1 146	68.7%	(23.7%)
Interest earned - outstanding debtors	3 700	3 853	781	21.1%	1 145	30.9%	1 077	27.9%	3 003	77.9%	641	77.5%	67.9%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	(76)	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	145 190	142 287	71 943	49.6%	75 642	52.1%	52 992	37.2%	200 577	141.0%	51 678	117.3%	2.5%
Other own revenue	615	2 190	4 529	736.9%	5 732	932.7%	5 179	236.5%	15 440	705.2%	4 121	243.2%	25.7%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	208 879	218 318	30 764	14.7%	58 726	28.1%	46 821	21.4%	136 310	62.4%	43 639	69.4%	7.3%
Employee related costs	84 847	81 214	20 355	24.0%	20 140	23.7%	19 913	24.5%	60 408	74.4%	19 498	75.6%	2.1%
Remuneration of councillors	5 505	5 944	1 142	20.7%	1 150	20.9%	1 040	17.5%	3 332	56.1%	1 147	69.7%	(9.4%)
Debt impairment	14 000	-	-	-	3 902	27.9%	-	-	3 902	-	-	-	-
Depreciation and asset impairment	30 822	30 822	-	-	11 442	37.1%	5 677	18.4%	17 118	55.5%	6 489	77.5%	(12.5%)
Finance charges	-	764	-	-	-	-	11	1.4%	11	1.4%	-	204.1%	(100.0%)
Bulk purchases	21 280	18 585	1 503	7.1%	3 995	18.8%	6 475	34.8%	11 973	64.4%	2 823	45.7%	129.4%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	13 445	22 271	888	6.6%	8 891	66.1%	5 578	25.0%	15 357	69.0%	6 792	81.8%	(17.9%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	38 980	58 718	6 876	17.6%	9 206	23.6%	8 128	13.8%	24 210	41.2%	6 889	63.7%	18.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(27 874)	(38 347)	53 603		32 177		19 435		105 215		20 958		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	5 064	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(27 874)	(38 347)	53 603		32 177		19 435		105 215		26 022		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(27 874)	(38 347)	53 603		32 177		19 435		105 215		26 022		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(27 874)	(38 347)	53 603		32 177		19 435		105 215		26 022		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(27 874)	(38 347)	53 603		32 177		19 435		105 215		26 022		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	120 067	125 265	23 127	19.3%	27 012	22.5%	16 886	13.5%	67 025	53.5%	16 898	51.2%	(.1%)
National Government	119 917	124 917	23 127	19.3%	27 004	22.5%	16 793	13.4%	66 925	53.6%	16 898	50.7%	(.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	119 917	124 917	23 127	19.3%	27 004	22.5%	16 793	13.4%	66 925	53.6%	16 898	50.7%	(.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	150	348	-	-	8	5.4%	92	26.5%	100	28.8%	-	492.3%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	120 067	125 265	23 127	19.3%	27 012	22.5%	16 886	13.5%	67 025	53.5%	16 898	51.2%	(.1%)
Governance and Administration	150	348	-	-	8	5.4%	92	26.5%	100	28.8%	-	47.6%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	150	126	-	-	8	5.4%	87	69.4%	95	75.8%	-	-	(100.0%)
Corporate Services	-	222	-	-	-	-	5	2.2%	5	2.2%	-	65.6%	(100.0%)
Community and Public Safety	-	5 000	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	5 000	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	119 917	119 917	23 127	19.3%	27 004	22.5%	16 793	14.0%	66 925	55.8%	16 898	50.4%	(.6%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	119 917	119 917	23 127	19.3%	27 004	22.5%	16 793	14.0%	66 925	55.8%	16 898	50.4%	(.6%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	293 262	197 279	132 732	45.3%	85 366	29.1%	71 138	36.1%	289 236	146.6%	66 585	94.3%	6.8%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	24 764	26 854	4 990	20.2%	4 711	19.0%	3 161	11.8%	12 863	47.9%	5 652	129.8%	(44.1%)
Other revenue	597	20 733	10 809	1 811.9%	2 834	475.1%	5 516	26.6%	19 160	92.4%	11 314	590.3%	(51.2%)
Government - operating	144 190	141 287	59 434	41.2%	41 284	28.6%	40 536	28.7%	141 254	100.0%	33 090	92.9%	22.5%
Government - capital	119 917	-	56 540	47.1%	36 000	30.0%	21 377	-	113 917	-	14 944	79.5%	43.0%
Interest	3 795	8 404	958	25.3%	537	14.1%	547	6.5%	2 042	24.3%	1 585	48.5%	(65.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(191 298)	(172 692)	(60 929)	31.9%	(46 178)	24.1%	(45 083)	26.1%	(152 190)	88.1%	(54 172)	84.8%	(16.8%)
Suppliers and employees	(190 534)	(172 692)	(60 929)	32.0%	(46 178)	24.2%	(44 695)	25.9%	(151 802)	87.9%	(54 172)	85.2%	(17.5%)
Finance charges	(764)	-	-	-	-	-	(388)	-	(388)	-	-	.5%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	101 964	24 587	71 803	70.4%	39 188	38.4%	26 054	106.0%	137 045	557.4%	12 413	120.6%	109.9%
Cash Flow from Investing Activities													
Receipts	150	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	150	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(120 067)	(44 265)	(22 292)	18.6%	(35 270)	29.4%	(13 798)	31.2%	(71 360)	161.2%	(6 810)	27.3%	102.6%
Capital assets	(120 067)	(44 265)	(22 292)	18.6%	(35 270)	29.4%	(13 798)	31.2%	(71 360)	161.2%	(6 810)	27.3%	102.6%
Net Cash from/(used) Investing Activities	(119 917)	(44 265)	(22 292)	18.6%	(35 270)	29.4%	(13 798)	31.2%	(71 360)	161.2%	(6 810)	24.0%	102.6%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(0)	(767)	-	-	-	-	-	(767)	38 344 050.0%	(764)	-	(100.0%)
Repayment of borrowing	-	(0)	(767)	-	-	-	-	-	(767)	38 344 050.0%	(764)	-	(100.0%)
Net Cash from/(used) Financing Activities	-	(0)	(767)	-	-	-	-	-	(767)	38 344 050.0%	(764)	-	(100.0%)
Net Increase/(Decrease) in cash held	(17 953)	(19 678)	48 744	(271.5%)	3 918	(21.8%)	12 256	(62.3%)	64 918	(329.9%)	4 838	(227.7%)	153.3%
Cash/cash equivalents at the year begin:	2 909	20 981	20 981	721.2%	69 725	2 396.9%	73 644	351.0%	20 981	100.0%	70 186	-	4.9%
Cash/cash equivalents at the year end:	(15 044)	1 303	69 725	(463.5%)	73 644	(489.5%)	85 899	6 590.9%	85 899	6 590.9%	75 024	(299.5%)	14.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	2 560	6.3%	2 410	5.9%	1 473	3.6%	34 252	84.2%	40 695	72.4%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	688	5.2%	570	4.3%	526	4.0%	11 509	86.6%	13 293	23.6%	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	19	.9%	19	.9%	19	.9%	2 176	97.4%	2 234	4.0%	-	-	-
Total By Income Source	3 267	5.8%	2 999	5.3%	2 018	3.6%	47 938	85.3%	56 222	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	1 176	24.3%	1 007	20.8%	104	2.2%	2 552	52.7%	4 838	8.6%	-	-	-
Commercial	120	7.7%	96	6.2%	75	4.8%	1 267	81.3%	1 558	2.8%	-	-	-
Households	1 971	4.0%	1 896	3.8%	1 839	3.7%	44 119	88.5%	49 825	88.6%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	3 267	5.8%	2 999	5.3%	2 018	3.6%	47 938	85.3%	56 222	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3	-	3 065	8.9%	4 991	14.6%	26 214	76.5%	34 273	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	3	-	3 065	8.9%	4 991	14.6%	26 214	76.5%	34 273	100.0%

Contact Details

Municipal Manager	Mr SR Mathobela	034 329 7256
Financial Manager	Mr WJM MNGOMEZULU	034 329 7287

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: EDUMBE (KZN261)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	112 644	112 644	16 022	14.2%	26 850	23.8%	26 470	23.5%	69 342	61.6%	24 929	84.5%	6.2%
Property rates	16 899	16 899	9 994	59.1%	1 989	11.8%	2 362	14.0%	14 346	84.9%	2 052	37.7%	15.1%
Property rates - penalties and collection charges	-	-	-	-	791	-	1 423	-	2 213	-	-	-	(100.0%)
Service charges - electricity revenue	15 471	15 471	2 433	15.7%	2 276	14.7%	3 236	20.9%	7 944	51.3%	2 957	71.0%	9.4%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	5 955	5 955	-	-	502	8.4%	1 507	25.3%	2 010	33.7%	1 467	74.3%	2.8%
Service charges - other	-	-	1 527	-	542	-	10	-	2 079	-	-	-	(100.0%)
Rental of facilities and equipment	1 444	1 444	1 283	88.9%	12	.8%	278	19.3%	1 573	109.0%	(95)	(1.9%)	(393.3%)
Interest earned - external investments	166	166	-	-	-	-	-	-	-	-	-	47.8%	-
Interest earned - outstanding debtors	-	-	26	-	47	-	66	-	139	-	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 962	1 962	414	21.1%	27	1.4%	108	5.5%	549	28.0%	73	16.0%	47.4%
Licences and permits	737	737	345	46.8%	258	35.0%	2 229	302.3%	2 831	384.0%	241	82.0%	824.9%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	69 392	69 392	-	-	20 386	29.4%	15 226	21.9%	35 611	51.3%	17 032	88.8%	(10.6%)
Other own revenue	618	618	-	-	21	3.3%	26	4.3%	47	7.6%	102	445.5%	(74.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	1 100	-	(100.0%)
Operating Expenditure	117 912	117 912	9 971	8.5%	14 467	12.3%	16 082	13.6%	40 519	34.4%	24 839	72.2%	(35.3%)
Employee related costs	48 804	48 804	315	.6%	7 023	14.4%	6 806	13.9%	14 144	29.0%	10 750	76.0%	(36.7%)
Remuneration of councillors	5 464	5 464	317	5.8%	951	17.4%	1 035	19.0%	2 304	42.2%	1 307	71.9%	(20.8%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	7 254	7 254	-	-	24	.3%	-	-	24	.3%	-	-	-
Finance charges	120	120	-	-	182	152.0%	291	242.7%	474	394.7%	97	-	201.4%
Bulk purchases	20 350	20 350	5 888	28.9%	2 819	13.9%	4 061	20.0%	12 767	62.7%	5 453	69.4%	(25.5%)
Other Materials	2 660	2 660	-	-	-	-	-	-	-	-	-	8.5%	-
Contracted services	6 090	6 090	1 085	17.8%	2 877	47.2%	3 508	57.6%	7 469	122.7%	1 218	42.1%	188.0%
Transfers and grants	250	250	-	-	-	-	-	-	-	-	1 100	3 252.9%	(100.0%)
Other expenditure	26 920	26 920	2 366	8.8%	590	2.2%	381	1.4%	3 337	12.4%	4 916	58.9%	(92.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(5 269)	(5 269)	6 052		12 383		10 389		28 823		90		
Transfers recognised - capital	41 377	41 377	28 156	68.0%	33 038	79.8%	11 102	26.8%	72 296	174.7%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	36 109	36 109	34 208		45 421		21 491		101 120		90		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	36 109	36 109	34 208		45 421		21 491		101 120		90		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	36 109	36 109	34 208		45 421		21 491		101 120		90		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	36 109	36 109	34 208		45 421		21 491		101 120		90		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	41 765	41 765	11 066	26.5%	21 086	50.5%	7 358	17.6%	39 510	94.6%	6 658	77.6%	10.5%
National Government	41 465	41 465	11 066	26.7%	21 086	50.9%	7 358	17.7%	39 510	95.3%	6 658	78.3%	10.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	41 465	41 465	11 066	26.7%	21 086	50.9%	7 358	17.7%	39 510	95.3%	6 658	78.3%	10.5%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	300	300	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	41 765	41 765	11 066	26.5%	21 086	50.5%	7 358	17.6%	39 510	94.6%	6 658	77.6%	10.5%
Governance and Administration	300	300	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	300	300	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	17 465	17 465	5 869	33.6%	7 329	42.0%	3 456	19.8%	16 654	95.4%	1 780	42.5%	94.1%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	17 465	17 465	5 869	33.6%	7 329	42.0%	3 456	19.8%	16 654	95.4%	1 780	42.5%	94.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	24 000	24 000	5 196	21.7%	13 757	57.3%	3 902	16.3%	22 856	95.2%	4 878	-	(20.0%)
Electricity	24 000	24 000	5 196	21.7%	13 757	57.3%	3 902	16.3%	22 856	95.2%	4 878	-	(20.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	141 316	141 316	56 465	40.0%	35 455	25.1%	39 209	27.7%	131 128	92.8%	33 443	111.0%	17.2%
Property rates, penalties and collection charges	10 920	10 920	5 007	45.9%	4 018	36.8%	3 730	34.2%	12 755	116.8%	1 012	87.1%	268.5%
Service charges	15 582	15 582	3 859	24.8%	2 733	17.5%	4 934	31.7%	11 527	74.0%	3 140	51.6%	57.1%
Other revenue	3 878	3 878	14 656	377.9%	4 970	128.2%	7 379	190.3%	27 005	696.3%	4 433	824.7%	66.4%
Government - operating	69 392	69 392	27 903	40.2%	1 120	1.6%	15 808	22.8%	44 831	64.6%	17 332	98.0%	(8.8%)
Government - capital	41 377	41 377	5 000	12.1%	22 134	53.5%	7 292	17.6%	34 426	83.2%	7 500	106.9%	(2.8%)
Interest	166	166	39	23.3%	12	7.3%	66	39.4%	116	70.0%	25	93.5%	162.6%
Dividends	-	-	-	-	467	-	-	-	467	-	-	-	-
Payments	(102 973)	(102 973)	(45 318)	44.0%	(18 813)	18.3%	(26 046)	25.3%	(90 176)	87.6%	(29 062)	117.6%	(10.4%)
Suppliers and employees	(102 853)	(102 853)	(45 299)	44.0%	(16 584)	16.1%	(26 031)	25.3%	(87 913)	85.5%	(29 051)	117.6%	(10.4%)
Finance charges	(120)	(120)	(19)	15.8%	(9)	7.5%	(15)	12.9%	(43)	36.2%	(11)	43.4%	38.3%
Transfers and grants	-	-	-	-	(2 220)	-	-	-	(2 220)	-	-	-	-
Net Cash from/(used) Operating Activities	38 343	38 343	11 147	29.1%	16 642	43.4%	13 163	34.3%	40 952	106.8%	4 381	68.1%	200.5%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(41 614)	(41 614)	(9 968)	24.0%	(19 473)	46.8%	(3 933)	9.5%	(33 373)	80.2%	(7 031)	32.6%	(44.1%)
Capital assets	(41 614)	(41 614)	(9 968)	24.0%	(19 473)	46.8%	(3 933)	9.5%	(33 373)	80.2%	(7 031)	32.6%	(44.1%)
Net Cash from/(used) Investing Activities	(41 614)	(41 614)	(9 968)	24.0%	(19 473)	46.8%	(3 933)	9.5%	(33 373)	80.2%	(7 031)	32.6%	(44.1%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(3 272)	(3 272)	1 179	(36.0%)	(2 831)	86.5%	9 230	(282.1%)	7 579	(231.6%)	(2 650)	(.9%)	(448.3%)
Cash/cash equivalents at the year begin:	-	-	14	-	1 193	-	(1 637)	-	14	-	2 914	100.0%	(156.2%)
Cash/cash equivalents at the year end:	(3 272)	(3 272)	1 193	(36.5%)	(1 637)	50.0%	7 593	(232.1%)	7 593	(232.1%)	264	(1.5%)	2 777.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	48	.6%	41	.5%	1 675	19.2%	6 941	79.7%	8 705	47.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 338	34.7%	561	5.8%	463	4.8%	5 252	54.6%	9 614	52.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	2	30.5%	-	-	4	69.5%	5	-
Total	3 386	18.5%	603	3.3%	2 138	11.7%	12 197	66.6%	18 324	100.0%

Contact Details

Municipal Manager	Mr TV Mkhize	034 995 1650
Financial Manager	Mr S Mngwengwe	034 995 1650

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UPHONGOLO (KZN262)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	208 735	210 300	63 167	30.3%	63 477	30.4%	93 627	44.5%	220 271	104.7%	56 642	89.9%	65.3%
Property rates	33 493	34 187	3 367	10.1%	10 213	30.5%	11 063	32.4%	24 644	72.1%	9 427	69.6%	17.4%
Property rates - penalties and collection charges	-	-	0		-	-	-	-	0		-	50.0%	-
Service charges - electricity revenue	34 992	34 992	8 354	23.9%	8 250	23.6%	10 399	29.7%	27 003	77.2%	10 187	79.4%	2.1%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	9 994	9 994	2 529	25.3%	2 542	25.4%	2 491	24.9%	7 562	75.7%	2 351	74.8%	5.9%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	717	698	170	23.7%	179	25.0%	154	22.0%	503	72.0%	180	82.1%	(14.7%)
Interest earned - external investments	1 617	1 471	410	25.4%	226	14.0%	356	24.2%	992	67.5%	325	71.1%	9.6%
Interest earned - outstanding debtors	6 831	7 689	2 010	29.4%	2 041	29.9%	2 116	27.5%	6 166	80.2%	1 901	84.2%	11.3%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	470	467	36	7.8%	21	4.6%	2	.5%	60	12.9%	72	39.6%	(96.6%)
Licences and permits	1 513	1 488	376	24.9%	359	23.8%	301	20.2%	1 037	69.7%	290	67.8%	3.7%
Agency services	858	750	172	20.0%	131	15.3%	1	.1%	304	40.5%	178	70.0%	(99.4%)
Transfers recognised - operational	117 306	117 306	45 459	38.8%	39 268	33.5%	65 989	56.3%	150 715	128.5%	30 971	101.7%	113.1%
Other own revenue	944	1 260	283	30.0%	246	26.0%	756	60.0%	1 285	101.9%	760	114.0%	(.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	218 296	227 628	47 187	21.6%	44 115	20.2%	52 710	23.2%	144 012	63.3%	47 543	69.7%	10.9%
Employee related costs	76 224	76 153	18 153	23.8%	17 701	23.2%	18 093	23.8%	53 947	70.8%	17 235	74.7%	5.0%
Remuneration of councillors	8 746	9 306	2 082	23.8%	2 082	23.8%	2 446	26.3%	6 611	71.0%	1 971	71.7%	24.1%
Debt impairment	10 730	14 917	2 682	25.0%	2 682	25.0%	4 820	32.3%	10 185	68.3%	2 510	74.9%	92.0%
Depreciation and asset impairment	9 366	12 101	2 344	25.0%	2 342	25.0%	4 130	34.1%	8 816	72.9%	2 105	73.9%	96.3%
Finance charges	3 718	2 240	173	4.6%	121	3.2%	184	8.2%	477	21.3%	23	3.7%	697.5%
Bulk purchases	26 847	26 847	7 653	28.5%	5 336	19.9%	6 249	23.3%	19 238	71.7%	6 711	75.0%	(6.9%)
Other Materials	12 405	12 213	752	6.1%	1 284	10.4%	748	6.1%	2 785	22.8%	1 621	28.0%	(53.8%)
Contracted services	24 098	23 243	3 953	16.4%	3 720	15.4%	6 682	28.7%	14 356	61.8%	5 274	68.9%	26.7%
Transfers and grants	5 265	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	40 898	50 610	9 394	23.0%	8 846	21.6%	9 358	18.5%	27 598	54.5%	10 094	79.3%	(7.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(9 561)	(17 328)	15 980		19 362		40 916		76 259		9 099		
Transfers recognised - capital	36 304	40 804	12 739	35.1%	12 170	33.5%	16 919	41.5%	41 829	102.5%	23 918	69.1%	(29.3%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	26 743	23 476	28 720		31 533		57 835		118 087		33 017		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	26 743	23 476	28 720		31 533		57 835		118 087		33 017		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	26 743	23 476	28 720		31 533		57 835		118 087		33 017		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	26 743	23 476	28 720		31 533		57 835		118 087		33 017		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	64 335	85 996	12 020	18.7%	9 961	15.5%	10 363	12.1%	32 344	37.6%	22 898	51.0%	(54.7%)
National Government	36 304	58 779	11 797	32.5%	9 133	25.2%	7 945	13.5%	28 874	49.1%	22 327	63.8%	(64.4%)
Provincial Government	-	9 867	92	-	636	-	1 520	15.4%	2 249	22.8%	376	59.0%	304.3%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	36 304	68 646	11 889	32.7%	9 769	26.9%	9 465	13.8%	31 123	45.3%	22 703	63.1%	(58.3%)
Borrowing	20 130	15 000	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 901	2 350	131	1.7%	192	2.4%	898	38.2%	1 221	52.0%	196	26.2%	359.1%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	64 335	85 996	12 020	18.7%	9 961	15.5%	10 363	12.1%	32 344	37.6%	22 898	51.0%	(54.7%)
Governance and Administration	5 466	3 736	131	2.4%	192	3.5%	940	25.2%	1 264	33.8%	192	17.6%	389.2%
Executive & Council	587	1 386	-	-	-	-	764	55.1%	764	55.1%	-	-	(100.0%)
Budget & Treasury Office	4 880	135	-	-	33	.7%	6	4.5%	39	29.1%	-	-	(100.0%)
Corporate Services	-	2 215	131	-	159	-	170	7.7%	461	20.8%	192	29.7%	(11.4%)
Community and Public Safety	18 125	3 775	2 660	14.7%	4 092	22.6%	585	15.5%	7 337	194.3%	1 484	56.1%	(60.6%)
Community & Social Services	7 836	225	2 281	29.1%	2 316	29.6%	503	223.1%	5 100	2 263.1%	1 484	384.5%	(66.1%)
Sport And Recreation	10 226	-	379	3.7%	1 777	17.4%	82	-	2 238	-	-	-	(100.0%)
Public Safety	63	3 550	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	31 094	53 378	5 058	16.3%	4 383	14.1%	6 455	12.1%	15 896	29.8%	13 714	49.9%	(52.9%)
Planning and Development	13 594	46 332	-	-	636	4.7%	1 520	3.3%	2 156	4.7%	6 431	42.0%	(76.4%)
Road Transport	17 500	7 046	5 058	28.9%	3 747	21.4%	4 935	70.0%	13 740	195.0%	7 283	93.3%	(32.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	9 650	24 728	4 171	43.2%	1 294	13.4%	2 383	9.6%	7 847	31.7%	7 508	59.1%	(68.3%)
Electricity	9 000	22 928	4 171	46.3%	1 294	14.4%	2 383	10.4%	7 847	34.2%	7 508	59.1%	(68.3%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	650	1 800	-	-	-	-	-	-	-	-	-	-	-
Other	-	379	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	228 490	162 597	81 917	35.9%	80 677	35.3%	70 259	43.2%	232 853	143.2%	65 409	97.6%	7.4%
Property rates, penalties and collection charges	25 857	19 249	8 154	31.5%	11 095	42.9%	6 619	34.4%	25 868	134.4%	5 456	97.3%	21.3%
Service charges	39 489	20 899	10 339	26.2%	10 560	26.7%	13 685	65.5%	34 584	165.5%	11 438	79.3%	19.6%
Other revenue	4 502	4 909	2 299	51.1%	2 664	59.2%	4 775	97.3%	9 737	198.4%	3 371	369.3%	41.6%
Government - operating	117 306	86 420	47 715	40.7%	38 705	33.0%	28 189	32.6%	114 609	132.6%	26 679	96.1%	5.7%
Government - capital	36 304	30 500	13 000	35.8%	17 500	48.2%	16 741	54.9%	47 241	154.9%	18 136	102.3%	(7.7%)
Interest	5 033	620	410	8.2%	153	3.0%	251	40.5%	814	131.4%	329	17.3%	(23.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(191 256)	(170 122)	(97 365)	50.9%	(73 145)	38.2%	(79 253)	46.6%	(249 762)	146.8%	(99 046)	177.2%	(20.0%)
Suppliers and employees	(182 274)	(169 846)	(97 209)	53.3%	(73 024)	40.1%	(78 912)	46.5%	(249 145)	146.7%	(98 689)	183.6%	(20.0%)
Finance charges	(3 718)	(276)	(156)	4.2%	(121)	3.2%	(341)	123.3%	(617)	223.3%	-	-	(100.0%)
Transfers and grants	(5 265)	-	-	-	-	-	-	-	-	-	(357)	10.2%	(100.0%)
Net Cash from/(used) Operating Activities	37 234	(7 525)	(15 448)	(41.5%)	7 532	20.2%	(8 994)	119.5%	(16 909)	224.7%	(33 637)	(101.4%)	(73.3%)
Cash Flow from Investing Activities													
Receipts	-	63 003	40 934	-	22 069	-	30 646	48.6%	93 650	148.6%	49 481	-	(38.1%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	40 934	-	22 069	-	30 646	-	93 650	-	-	-	(100.0%)
Decrease (increase) in non-current investments	-	63 003	-	-	-	-	-	-	-	-	49 481	-	(100.0%)
Payments	(36 304)	(21 792)	(12 020)	33.1%	(9 772)	26.9%	(10 363)	47.6%	(32 155)	147.6%	(21 734)	55.5%	(52.3%)
Capital assets	(36 304)	(21 792)	(12 020)	33.1%	(9 772)	26.9%	(10 363)	47.6%	(32 155)	147.6%	(21 734)	55.5%	(52.3%)
Net Cash from/(used) Investing Activities	(36 304)	41 211	28 914	(79.6%)	12 297	(33.9%)	20 283	49.2%	61 495	149.2%	27 747	(115.5%)	(26.9%)
Cash Flow from Financing Activities													
Receipts	20 130	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	20 130	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(11 391)	(1 157)	(578)	5.1%	(193)	1.7%	(1 147)	99.2%	(1 919)	165.8%	(1 071)	79.4%	7.2%
Repayment of borrowing	(11 391)	(1 157)	(578)	5.1%	(193)	1.7%	(1 147)	99.2%	(1 919)	165.8%	(1 071)	79.4%	7.2%
Net Cash from/(used) Financing Activities	8 739	(1 157)	(578)	(6.6%)	(193)	(2.2%)	(1 147)	99.2%	(1 919)	165.8%	(1 071)	(28.9%)	7.2%
Net Increase/(Decrease) in cash held	9 669	32 529	12 887	133.3%	19 637	203.1%	10 143	31.2%	42 667	131.2%	(6 961)	424 794.1%	(245.7%)
Cash/cash equivalents at the year begin:	9 779	-	1 604	16.4%	14 491	148.2%	34 128	-	1 604	-	35 596	100.0%	(4.1%)
Cash/cash equivalents at the year end:	19 448	32 529	14 491	74.5%	34 128	175.5%	44 271	136.1%	44 271	136.1%	28 635	292.8%	54.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 668	52.9%	1 108	16.0%	562	8.1%	1 595	23.0%	6 933	4.5%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 650	3.3%	1 983	3.9%	1 689	3.3%	45 220	89.5%	50 542	32.7%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	853	1.9%	619	1.4%	586	1.3%	41 998	95.3%	44 056	28.5%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	36	3.7%	29	3.0%	28	2.9%	860	90.3%	952	.6%	-	-	-
Interest on Arrear Debtor Accounts	284	.7%	-	-	-	-	38 877	99.3%	39 161	25.3%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	153	1.2%	150	1.1%	151	1.2%	12 635	96.5%	13 090	8.5%	-	-	-
Total By Income Source	6 642	4.3%	3 890	2.5%	3 015	1.9%	141 186	91.2%	154 733	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	(413)	(2.3%)	1 096	6.0%	887	4.9%	16 696	91.4%	18 265	11.8%	-	-	-
Commercial	3 750	43.0%	823	9.4%	396	4.5%	3 759	43.1%	8 727	5.6%	-	-	-
Households	2 667	2.4%	1 477	1.3%	1 320	1.2%	107 873	95.2%	113 337	73.2%	-	-	-
Other	639	4.4%	494	3.4%	412	2.9%	12 859	89.3%	14 404	9.3%	-	-	-
Total By Customer Group	6 642	4.3%	3 890	2.5%	3 015	1.9%	141 186	91.2%	154 733	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	2 351	100.0%	-	-	-	-	-	-	2 351	80.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	150	26.2%	-	-	-	-	421	73.8%	571	19.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	2 501	85.6%	-	-	-	-	421	14.4%	2 922	100.0%

Contact Details

Municipal Manager	Mr Musa Nxumalo	034 413 1223
Financial Manager	Mr Johannes Nkosi	034 413 1223

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ABAQULUSI (KZN263)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	484 681	484 681	81 566	16.8%	3 614	.7%	1 898 003	391.6%	1 983 182	409.2%	103 797	78.1%	1 728.6%
Property rates	67 628	67 628	17 470	25.8%	(3)	-	5 887	8.7%	23 355	34.5%	15 791	75.7%	(62.7%)
Property rates - penalties and collection charges	3 000	3 000	-		-	-	-	-	-	-	270	47.2%	(100.0%)
Service charges - electricity revenue	200 871	200 871	38 959	19.4%	3 631	1.8%	1 329 406	661.8%	1 371 995	683.0%	40 817	70.7%	3 157.0%
Service charges - water revenue	30 026	30 026	7 103	23.7%	(65)	(.2%)	230	.8%	7 268	24.2%	4 077	59.4%	(94.3%)
Service charges - sanitation revenue	26 625	26 625	4 540	17.1%	(7)	-	153 414	576.2%	157 946	593.2%	5 488	66.1%	2 695.7%
Service charges - refuse revenue	20 342	20 342	3 772	18.5%	(9)	-	121 795	598.8%	125 558	617.3%	4 621	72.0%	2 535.6%
Service charges - other	-	-	36		(4)	-	1 135	-	1 167	-	-	-	(100.0%)
Rental of facilities and equipment	1 468	1 468	226	15.4%	8	.6%	5 929	403.9%	6 163	419.9%	101	38.4%	5 767.2%
Interest earned - external investments	1 750	1 750	184	10.5%	17	1.0%	5 446	311.2%	5 647	322.7%	143	35.5%	3 698.6%
Interest earned - outstanding debtors	13	13	7 092	54 552.3%	(121)	(927.5%)	247 120	1 900 924.7%	254 091	1 954 549.5%	4	74.8%	6 824 540.0%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	2 010	2 010	532	26.5%	74	3.7%	68	3.4%	674	33.5%	326	78.8%	(79.2%)
Licences and permits	4 400	4 400	1 237	28.1%	74	1.7%	15 455	351.3%	16 766	381.0%	1 072	69.6%	1 342.3%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	124 650	124 650	-	-	-	-	-	-	-	-	30 478	98.1%	(100.0%)
Other own revenue	1 900	1 900	415	21.8%	20	1.0%	12 117	637.7%	12 551	660.5%	610	103.7%	1 886.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	592 775	592 775	118 074	19.9%	12 718	2.1%	3 555 688	599.8%	3 686 480	621.9%	120 571	57.8%	2 849.0%
Employee related costs	137 259	137 259	8 861	6.5%	121	.1%	63 117	46.0%	72 099	52.5%	30 409	47.1%	107.6%
Remuneration of councillors	17 650	17 650	-	-	-	-	-	-	-	-	4 403	45.7%	(100.0%)
Debt impairment	-	-	(62 372)	-	-	-	-	-	(62 372)	-	-	-	-
Depreciation and asset impairment	96 383	96 383	161 345	167.4%	-	-	-	-	161 345	167.4%	11 605	38.5%	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	147 500	147 500	4 009	2.7%	12 002	8.1%	2 353 667	1 595.7%	2 369 678	1 606.6%	34 313	68.4%	6 759.4%
Other Materials	19 885	19 885	494	2.5%	24	.1%	19 495	98.0%	20 013	100.6%	5 212	64.3%	274.0%
Contracted services	85 434	85 434	3 701	4.3%	(5)	-	488 892	572.2%	492 587	576.6%	19 018	61.2%	2 470.7%
Transfers and grants	19 566	19 566	694	3.5%	5	-	23 170	118.4%	23 869	122.0%	3 698	45.1%	526.5%
Other expenditure	52 636	52 636	1 343	2.6%	570	1.1%	607 348	1 153.9%	609 261	1 157.5%	11 910	76.4%	4 999.4%
Loss on disposal of PPE	16 461	16 461	-	-	-	-	-	-	-	-	2	-	(100.0%)
Surplus/(Deficit)	(108 093)	(108 093)	(36 509)		(9 104)		(1 657 685)		(1 703 298)		(16 774)		
Transfers recognised - capital	-	-	68 013	-	7	-	953 209	-	1 021 230	-	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(108 093)	(108 093)	31 504		(9 097)		(704 476)		(682 068)		(16 774)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(108 093)	(108 093)	31 504		(9 097)		(704 476)		(682 068)		(16 774)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(108 093)	(108 093)	31 504		(9 097)		(704 476)		(682 068)		(16 774)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(108 093)	(108 093)	31 504		(9 097)		(704 476)		(682 068)		(16 774)		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	-	-	-	-	-	-	-	-	-	-	869	1.2%	(100.0%)
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	869	5.6%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	-	-	-	-	-	-	-	-	-	-	869	1.2%	(100.0%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-	165	13.2%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	19	4.4%	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	146	17.8%	(100.0%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	477	34.7%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	460	36.2%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	17	16.5%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	54	.2%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	4	9.2%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	50	.1%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	173	.5%	(100.0%)
Electricity	-	-	-	-	-	-	-	-	-	-	144	.5%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	30	1.6%	(100.0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	539 598	539 598	182 826	33.9%	3 396 296	629.4%	8 583 794	1 590.8%	12 162 915	2 254.1%	120 923	175.6%	6 998.6%
Property rates, penalties and collection charges	68 000	68 000	17 470	25.7%	593 014	872.1%	1 174 674	1 727.5%	1 785 158	2 625.2%	16 057	61.2%	7 215.5%
Service charges	242 336	242 336	87 657	36.2%	2 850 701	1 176.3%	4 870 550	2 009.8%	7 808 909	3 222.3%	55 002	69.5%	8 755.2%
Other revenue	50 109	50 109	2 409	4.8%	43 443	86.7%	150 937	301.2%	196 790	392.7%	1 969	5 633.0%	7 564.6%
Government - operating	124 650	124 650	-	-	-	-	711 154	570.5%	711 154	570.5%	31 527	25.0%	2 155.7%
Government - capital	52 740	52 740	68 013	129.0%	70 022	132.8%	1 133 673	2 149.6%	1 271 708	2 411.3%	16 078	195.9%	6 951.1%
Interest	1 763	1 763	7 276	412.7%	(160 885)	(9 125.7%)	542 805	30 788.9%	389 196	22 075.9%	288	(803.6%)	188 059.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(476 630)	(476 630)	(95 946)	20.1%	(912 966)	191.5%	(6 102 724)	1 280.4%	(7 111 636)	1 492.1%	(122 257)	164.9%	4 891.7%
Suppliers and employees	(457 859)	(457 859)	(95 252)	20.8%	(901 753)	196.9%	(6 058 418)	1 323.2%	(7 055 423)	1 541.0%	(118 413)	163.1%	5 016.3%
Finance charges	(620)	(620)	-	-	-	-	-	-	-	-	(5)	112.4%	(100.0%)
Transfers and grants	(18 151)	(18 151)	(694)	3.8%	(11 214)	61.8%	(44 306)	244.1%	(56 214)	309.7%	(3 838)	207.1%	1 054.5%
Net Cash from/(used) Operating Activities	62 968	62 968	86 880	138.0%	2 483 329	3 943.8%	2 481 069	3 940.2%	5 051 278	8 022.0%	(1 334)	447.6%	(186 076.6%)
Cash Flow from Investing Activities													
Receipts	-	-	45 387	-	(7 831 182)	-	916 531	-	(6 869 264)	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	(1 263)	-	67 943	-	-	-	66 681	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	46 650	-	(7 899 126)	-	916 531	-	(6 935 945)	-	-	-	(100.0%)
Payments	-	-	(486 472)	-	8 558 909	-	(134 672 179)	-	(126 599 742)	-	(12)	34.4%	############
Capital assets	-	-	(486 472)	-	8 558 909	-	(134 672 179)	-	(126 599 742)	-	(12)	34.4%	1 096 678 879.9%
Net Cash from/(used) Investing Activities	-	-	(441 085)	-	727 727	-	(133 755 648)	-	(133 469 006)	-	(12)	34.2%	############
Cash Flow from Financing Activities													
Receipts	-	-	70	-	(15 666)	-	870	-	(14 725)	-	153	100.0%	468.3%
Short term loans	-	-	-	-	-	-	(5 502)	-	(5 502)	-	-	-	(100.0%)
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	70	-	(15 666)	-	6 373	-	(9 223)	-	153	100.0%	4 061.6%
Payments	-	-	-	-	(1 419)	-	(19 343)	-	(20 762)	-	-	-	(100.0%)
Repayment of borrowing	-	-	-	-	(1 419)	-	(19 343)	-	(20 762)	-	-	-	(100.0%)
Net Cash from/(used) Financing Activities	-	-	70	-	(17 085)	-	(18 473)	-	(35 487)	-	153	100.0%	(12 163.7%)
Net Increase/(Decrease) in cash held	62 968	62 968	(354 135)	(562.4%)	3 193 972	5 072.4%	(131 293 052)	(208 508.1%)	(128 453 215)	(203 998.1%)	(1 193)	8 405.5%	11 003 073.1%
Cash/cash equivalents at the year begin:	-	-	-	-	(354 135)	-	2 839 837	-	-	-	109 361	-	2 496.8%
Cash/cash equivalents at the year end:	62 968	62 968	(354 135)	(562.4%)	2 839 837	4 510.0%	(128 453 215)	(203 998.1%)	(128 453 215)	(203 998.1%)	108 168	12 705.5%	(118 853.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	8 505	22.2%	2 152	5.6%	1 250	3.3%	26 321	68.9%	38 227	24.9%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 823	8.2%	1 475	4.3%	1 250	3.6%	28 955	83.9%	34 503	22.5%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	405	28.5%	340	23.9%	77	5.4%	602	42.3%	1 424	.9%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6 741	10.1%	2 676	4.0%	1 543	2.3%	56 055	83.6%	67 015	43.7%	-	-	-
Receivables from Exchange Transactions - Waste Management	845	48.1%	54	3.1%	40	2.3%	817	46.5%	1 756	1.1%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	45	12.3%	44	12.1%	14	3.9%	263	71.7%	367	.2%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 329	13.0%	760	7.4%	372	3.6%	7 773	76.0%	10 234	6.7%	-	-	-
Total By Income Source	20 694	13.5%	7 501	4.9%	4 546	3.0%	120 786	78.7%	153 527	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	6 554	11.2%	2 290	3.9%	1 787	3.0%	48 077	81.9%	58 707	38.2%	-	-	-
Commercial	5 601	16.1%	1 496	4.3%	980	2.8%	26 626	76.7%	34 702	22.6%	-	-	-
Households	4 021	10.1%	2 207	5.5%	1 156	2.9%	32 517	81.5%	39 901	26.0%	-	-	-
Other	4 519	22.4%	1 508	7.5%	623	3.1%	13 567	67.1%	20 216	13.2%	-	-	-
Total By Customer Group	20 694	13.5%	7 501	4.9%	4 546	3.0%	120 786	78.7%	153 527	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	26 837	100.0%	-	-	-	-	-	-	26 837	40.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1 993	100.0%	-	-	-	-	-	-	1 993	3.0%
VAT (output less input)	1 938	100.0%	-	-	-	-	-	-	1 938	2.9%
Pensions / Retirement	1 686	100.0%	-	-	-	-	-	-	1 686	2.5%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 404	100.0%	-	-	-	-	-	-	2 404	3.6%
Auditor-General	544	100.0%	-	-	-	-	-	-	544	.8%
Other	31 509	100.0%	-	-	-	-	-	-	31 509	47.1%
Total	66 912	100.0%	-	-	-	-	-	-	66 912	100.0%

Contact Details

Municipal Manager	Mr BE Ntanzi	034 982 2133
Financial Manager	Mr H.A. Mahomed	034 982 2133

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NONGOMA (KZN265)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	177 963	161 765	73 271	41.2%	57 134	32.1%	36 834	22.8%	167 239	103.4%	35 558	95.7%	3.6%
Property rates	21 858	21 858	12 925	59.1%	2 898	13.3%	2 964	13.6%	18 787	86.0%	2 466	81.2%	20.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	635	67.1%	(100.0%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 904	-	-	-	-	-	-	-	-	-	431	72.3%	(100.0%)
Service charges - other	-	1 904	454	-	457	-	457	24.0%	1 367	71.8%	-	-	(100.0%)
Rental of facilities and equipment	234	234	55	23.3%	37	15.8%	42	17.9%	133	57.0%	57	81.9%	(26.8%)
Interest earned - external investments	1 831	1 831	177	9.7%	0	-	384	21.0%	561	30.6%	422	76.0%	(9.2%)
Interest earned - outstanding debtors	2 979	1 200	-	-	329	11.1%	-	-	329	27.4%	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	274	307	1 179	429.7%	525	191.2%	106	34.5%	1 809	589.5%	67	60.6%	57.0%
Licences and permits	-	838	214	-	222	-	227	27.1%	662	79.0%	234	79.8%	(3.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	0	-	(100.0%)
Transfers recognised - operational	145 808	131 847	57 825	39.7%	52 611	36.1%	32 560	24.7%	142 996	108.5%	31 047	100.2%	4.9%
Other own revenue	3 075	1 746	443	14.4%	56	1.8%	94	5.4%	594	34.0%	196	30.7%	(51.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	157 252	156 434	40 893	26.0%	43 663	27.8%	36 242	23.2%	120 798	77.2%	39 572	79.9%	(8.4%)
Employee related costs	57 126	77 698	25 070	43.9%	27 570	48.3%	21 402	27.5%	74 042	95.3%	19 272	81.9%	11.1%
Remuneration of councillors	13 852	13 852	3 248	23.4%	3 241	23.4%	3 241	23.4%	9 730	70.2%	3 763	78.5%	(13.9%)
Debt impairment	1 000	1 000	-	-	-	-	-	-	-	-	-	8.3%	-
Depreciation and asset impairment	4 023	4 023	-	-	-	-	21	.5%	21	.5%	-	13.8%	(100.0%)
Finance charges	52	52	0	.2%	-	-	-	-	0	.2%	1	6.3%	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	4 400	6 645	-	-	-	-	-	-	-	-	-	-	-
Contracted services	21 737	16 080	5 523	25.4%	7 323	33.7%	4 739	29.5%	17 585	109.4%	4 546	66.8%	4.2%
Transfers and grants	150	1 500	-	-	-	-	-	-	-	-	495	87.4%	(100.0%)
Other expenditure	54 911	35 584	6 915	12.6%	5 530	10.1%	6 839	19.2%	19 283	54.2%	11 495	96.6%	(40.5%)
Loss on disposal of PPE	-	-	137	-	-	-	-	-	137	-	-	-	-
Surplus/(Deficit)	20 711	5 331	32 378		13 471		592		46 441		(4 015)		
Transfers recognised - capital	43 378	58 378	2 818	6.5%	-	-	16 991	29.1%	19 809	33.9%	3 711	92.8%	357.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	64 089	63 709	35 196		13 471		17 583		66 250		(304)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	64 089	63 709	35 196		13 471		17 583		66 250		(304)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	64 089	63 709	35 196		13 471		17 583		66 250		(304)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	64 089	63 709	35 196		13 471		17 583		66 250		(304)		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	64 089	63 709	7 952	12.4%	14 560	22.7%	14 575	22.9%	37 088	58.2%	6 242	84.1%	133.5%
National Government	58 378	58 378	6 970	11.9%	13 591	23.3%	14 498	24.8%	35 059	60.1%	3 305	81.4%	338.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	58 378	58 378	6 970	11.9%	13 591	23.3%	14 498	24.8%	35 059	60.1%	3 305	81.4%	338.7%
Borrowing	-	2 950	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 711	2 381	982	17.2%	969	17.0%	78	3.3%	2 028	85.2%	2 937	278.4%	(97.4%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	64 089	63 709	7 952	12.4%	14 560	22.7%	14 575	22.9%	37 088	58.2%	6 242	84.1%	133.5%
Governance and Administration	1 460	3 414	982	67.2%	490	33.6%	78	2.3%	1 549	45.4%	115	8.7%	(32.7%)
Executive & Council	-	1 300	-	-	7	-	-	-	7	.6%	14	6.5%	(100.0%)
Budget & Treasury Office	570	120	982	172.2%	-	-	-	-	982	818.1%	56	52.5%	(100.0%)
Corporate Services	890	1 994	-	-	482	54.2%	78	3.9%	560	28.1%	45	3.6%	73.1%
Community and Public Safety	2 884	75	-	-	479	16.6%	-	-	479	638.8%	2 182	149.6%	(100.0%)
Community & Social Services	2 884	60	-	-	-	-	-	-	-	-	2 130	505.5%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	15	-	-	479	-	-	-	479	3 194.2%	52	8.6%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	59 453	60 220	6 970	11.7%	13 591	22.9%	14 498	24.1%	35 059	58.2%	3 315	83.8%	337.4%
Planning and Development	1 025	1 782	-	-	-	-	-	-	-	-	-	22.8%	-
Road Transport	58 428	58 438	6 970	11.9%	13 591	23.3%	14 498	24.8%	35 059	60.0%	3 315	84.7%	337.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	292	-	-	-	-	-	-	-	-	-	630	108.2%	(100.0%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	292	-	-	-	-	-	-	-	-	-	630	108.2%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	214 324	217 933	77 873	36.3%	71 517	33.4%	58 494	26.8%	207 884	95.4%	40 987	98.6%	42.7%
Property rates, penalties and collection charges	18 000	18 000	2 720	15.1%	8 546	47.5%	2 283	12.7%	13 549	75.3%	3 282	76.6%	(30.4%)
Service charges	700	700	-	-	-	-	-	-	-	-	197	59.6%	(100.0%)
Other revenue	3 569	7 178	840	23.5%	963	27.0%	1 104	15.4%	2 906	40.5%	4 492	287.0%	(75.4%)
Government - operating	131 847	131 847	56 322	42.7%	43 179	32.7%	32 346	24.5%	131 847	100.0%	30 593	99.4%	5.7%
Government - capital	58 378	58 378	17 500	30.0%	18 500	31.7%	22 378	38.3%	58 378	100.0%	2 000	97.7%	1 018.9%
Interest	1 831	1 831	491	26.8%	329	18.0%	383	20.9%	1 204	65.7%	422	76.0%	(9.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(152 228)	(151 410)	(46 087)	30.3%	(45 700)	30.0%	(37 693)	24.9%	(129 481)	85.5%	(33 607)	78.8%	12.2%
Suppliers and employees	(152 078)	(149 858)	(46 087)	30.3%	(45 700)	30.1%	(37 693)	25.2%	(129 481)	86.4%	(33 607)	112.0%	12.2%
Finance charges	-	(52)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(150)	(1 500)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	62 097	66 523	31 785	51.2%	25 817	41.6%	20 801	31.3%	78 403	117.9%	7 380	160.1%	181.8%
Cash Flow from Investing Activities													
Receipts	-	-	1 439	-	2 120	-	2 543	-	6 102	-	1 000	2 948.7%	154.3%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	1 439	-	2 120	-	2 543	-	6 102	-	1 000	-	154.3%
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(64 089)	(63 709)	(10 294)	16.1%	(16 355)	25.5%	(15 285)	24.0%	(41 934)	65.8%	(7 658)	97.2%	99.6%
Capital assets	(64 089)	(63 709)	(10 294)	16.1%	(16 355)	25.5%	(15 285)	24.0%	(41 934)	65.8%	(7 658)	97.2%	99.6%
Net Cash from/(used) Investing Activities	(64 089)	(63 709)	(8 855)	13.8%	(14 234)	22.2%	(12 742)	20.0%	(35 832)	56.2%	(6 658)	78.8%	91.4%
Cash Flow from Financing Activities													
Receipts	7	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	7	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	26.9%	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	26.9%	-
Net Cash from/(used) Financing Activities	7	-	-	-	-	-	-	-	-	-	-	(1.6%)	-
Net Increase/(Decrease) in cash held	(1 985)	2 814	22 930	(1 154.9%)	11 582	(583.4%)	8 059	286.4%	42 571	1 513.0%	722	57 888.8%	1 016.4%
Cash/cash equivalents at the year begin:	2 500	3 678	3 643	145.7%	26 574	1 063.0%	38 156	1 037.3%	3 643	99.1%	40 964	99.4%	(6.9%)
Cash/cash equivalents at the year end:	515	6 492	26 574	5 164.1%	38 156	7 414.8%	46 215	711.9%	46 215	711.9%	41 685	631.0%	10.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	96	.5%	7	-	462	2.6%	17 443	96.9%	18 008	43.9%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	127	1.3%	60	.6%	131	1.3%	9 754	96.8%	10 072	24.6%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1	.9%	1	.4%	-	-	158	98.7%	161	.4%	-	-	-
Interest on Arrear Debtor Accounts	217	1.7%	127	1.0%	214	1.7%	11 930	95.5%	12 488	30.4%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	292	100.0%	292	.7%	-	-	-
Total By Income Source	441	1.1%	195	.5%	807	2.0%	39 577	96.5%	41 020	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	972	4.3%	888	4.0%	965	4.3%	19 617	87.4%	22 442	54.7%	-	-	-
Commercial	(401)	(2.0%)	(626)	(3.1%)	(167)	(.8%)	21 073	106.0%	19 879	48.5%	-	-	-
Households	(112)	(1.1%)	(15)	(.2%)	16	.2%	9 934	101.1%	9 823	23.9%	-	-	-
Other	(17)	.2%	(52)	.5%	(7)	.1%	(11 047)	99.3%	(11 124)	(27.1%)	-	-	-
Total By Customer Group	441	1.1%	195	.5%	807	2.0%	39 577	96.5%	41 020	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(67)	96.4%	23	(33.2%)	13	(18.2%)	(38)	55.0%	(69)	100.0%
Total	(67)	96.4%	23	(33.2%)	13	(18.2%)	(38)	55.0%	(69)	100.0%

Contact Details

Municipal Manager	Mrs VT Sokhela	035 831 7521
Financial Manager	Mr M M Zungu	035 831 7519

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ULUNDI (KZN266)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	320 866	321 708	114 178	35.6%	73 064	22.8%	64 234	20.0%	251 476	78.2%	59 021	77.8%	8.8%
Property rates	74 310	74 310	37 478	50.4%	9 114	12.3%	6 073	8.2%	52 665	70.9%	6 154	125.5%	(1.3%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	1 332	104.2%	(100.0%)
Service charges - electricity revenue	84 419	84 419	2 480	2.9%	4 664	5.5%	8 979	10.6%	16 124	19.1%	15 978	33.0%	(43.8%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	9 026	9 026	739	8.2%	740	8.2%	2 223	24.6%	3 701	41.0%	1 769	69.3%	25.7%
Service charges - other	-	-	12 955	-	12 186	-	8 185	-	33 326	-	-	-	(100.0%)
Rental of facilities and equipment	681	1 696	155	22.8%	614	90.2%	382	22.5%	1 151	67.9%	259	48.2%	47.7%
Interest earned - external investments	1 000	1 000	2 565	256.5%	699	69.9%	2 318	231.8%	5 583	558.3%	125	45.9%	1 752.2%
Interest earned - outstanding debtors	-	-	9	-	-	-	4	-	12	-	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	4 500	4 500	1 617	35.9%	230	5.1%	1 482	32.9%	3 330	74.0%	611	42.9%	142.4%
Licences and permits	4 000	4 000	-	-	267	6.7%	-	-	267	6.7%	670	67.2%	(100.0%)
Agency services	-	-	273	-	243	-	730	-	1 246	-	-	-	(100.0%)
Transfers recognised - operational	139 744	138 379	55 868	40.0%	44 211	31.6%	33 561	24.3%	133 640	96.6%	31 353	96.5%	7.0%
Other own revenue	186	1 378	38	20.4%	97	52.1%	296	21.5%	431	31.3%	769	34.4%	(61.5%)
Gains on disposal of PPE	3 000	3 000	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	291 854	388 843	61 252	21.0%	100 919	34.6%	61 782	15.9%	223 953	57.6%	94 239	78.9%	(34.4%)
Employee related costs	130 728	132 928	31 894	24.4%	26 603	20.4%	26 829	20.2%	85 326	64.2%	20 290	61.5%	32.2%
Remuneration of councillors	15 850	16 837	3 629	22.9%	3 616	22.8%	4 761	28.3%	12 006	71.3%	2 303	55.4%	106.7%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	41 000	47 893	12 322	30.1%	9 974	24.3%	7 324	15.3%	29 620	61.8%	6 470	12.6%	13.2%
Finance charges	-	-	169	-	3 726	-	1 760	-	5 655	-	-	-	(100.0%)
Bulk purchases	70 000	70 000	-	-	30 068	43.0%	9 613	13.7%	39 681	56.7%	14 209	85.9%	(32.4%)
Other Materials	-	10 231	-	-	-	-	-	-	-	-	59	-	(100.0%)
Contracted services	18 564	69 965	6 182	33.3%	14 179	76.4%	9 149	13.1%	29 510	42.2%	(1 880)	29.9%	(586.7%)
Transfers and grants	-	-	435	-	359	-	1	-	795	-	-	-	(100.0%)
Other expenditure	15 712	40 989	6 621	42.1%	12 394	78.9%	2 345	5.7%	21 360	52.1%	52 787	310.8%	(95.6%)
Loss on disposal of PPE	-	-	(0)	-	-	-	-	-	(0)	-	-	-	-
Surplus/(Deficit)	29 012	(67 135)	52 926		(27 855)		2 451		27 522		(35 218)		
Transfers recognised - capital	57 388	-	19 468	33.9%	(11 817)	(20.6%)	(9 035)	-	(1 384)	-	-	43.5%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	1 036	-	5 557	-	4 094	-	10 686	-	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	86 400	(67 135)	73 430		(34 115)		(2 491)		36 824		(35 218)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	86 400	(67 135)	73 430		(34 115)		(2 491)		36 824		(35 218)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	86 400	(67 135)	73 430		(34 115)		(2 491)		36 824		(35 218)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	86 400	(67 135)	73 430		(34 115)		(2 491)		36 824		(35 218)		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	57 570	57 388	18 016	31.3%	13 193	22.9%	4 694	8.2%	35 903	62.6%	9 215	120.1%	(49.1%)
National Government	57 570	57 388	18 016	31.3%	13 193	22.9%	4 694	8.2%	35 903	62.6%	9 215	134.7%	(49.1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	57 570	57 388	18 016	31.3%	13 193	22.9%	4 694	8.2%	35 903	62.6%	9 215	134.7%	(49.1%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	57 570	57 388	18 016	31.3%	13 193	22.9%	4 694	8.2%	35 903	62.6%	9 215	120.1%	(49.1%)
Governance and Administration	-	19 280	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	11 570	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	7 710	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	19 462	-	-	-	-	-	1 785	-	1 785	-	2 115	55.1%	(15.6%)
Community & Social Services	11 570	-	-	-	-	-	1 785	-	1 785	-	2 115	72.0%	(15.6%)
Sport And Recreation	7 892	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	12 108	12 108	10 609	87.6%	1 090	9.0%	2 909	24.0%	14 608	120.6%	4 732	95.1%	(38.5%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	12 108	12 108	10 609	87.6%	1 090	9.0%	2 909	24.0%	14 608	120.6%	4 732	95.1%	(38.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	26 000	26 000	7 407	28.5%	12 104	46.6%	-	-	19 510	75.0%	2 368	180.9%	(100.0%)
Electricity	26 000	26 000	7 407	28.5%	12 104	46.6%	-	-	19 510	75.0%	2 368	180.9%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	321 103	376 097	112 270	35.0%	114 275	35.6%	126 257	33.6%	352 802	93.8%	62 920	77.0%	100.7%
Property rates, penalties and collection charges	55 733	74 310	17 293	31.0%	16 902	30.3%	5 919	8.0%	40 114	54.0%	8 438	77.4%	(29.9%)
Service charges	57 871	93 446	16 451	28.4%	22 529	38.9%	25 990	27.8%	64 969	69.5%	17 927	50.7%	45.0%
Other revenue	9 367	11 574	2 083	22.2%	1 951	20.8%	2 504	21.6%	6 538	56.5%	2 276	44.6%	10.0%
Government - operating	139 744	138 379	55 868	40.0%	44 195	31.6%	78 133	56.5%	178 196	128.8%	31 353	97.5%	149.2%
Government - capital	57 388	57 388	18 000	31.4%	28 000	48.8%	11 388	19.8%	57 388	100.0%	2 800	74.3%	306.7%
Interest	1 000	1 000	2 574	257.4%	699	69.9%	2 323	232.3%	5 597	559.7%	125	66.2%	1 756.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(250 854)	(388 844)	(48 898)	19.5%	(90 983)	36.3%	(48 755)	12.5%	(188 636)	48.5%	(103 593)	106.5%	(52.9%)
Suppliers and employees	(250 854)	(299 961)	(48 294)	19.3%	(86 898)	34.6%	(47 001)	15.7%	(182 193)	60.7%	(103 593)	106.6%	(54.6%)
Finance charges	-	(47 893)	(169)	-	(3 726)	-	(1 755)	3.7%	(5 650)	11.8%	-	-	(100.0%)
Transfers and grants	-	(40 989)	(435)	-	(359)	-	-	-	(794)	1.9%	-	-	-
Net Cash from/(used) Operating Activities	70 249	(12 747)	63 371	90.2%	23 293	33.2%	77 501	(608.0%)	164 166	(1 287.9%)	(40 674)	(73.3%)	(290.5%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(57 388)	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(57 388)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(57 388)	-	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	12 861	(12 747)	63 371	492.8%	23 293	181.1%	77 501	(608.0%)	164 166	(1 287.9%)	(40 674)	(26 105.4%)	(290.5%)
Cash/cash equivalents at the year begin:	2 378	-	-	-	63 371	2 664.9%	86 664	-	-	-	1 412	15.0%	6 039.2%
Cash/cash equivalents at the year end:	15 239	(12 747)	63 371	415.9%	86 664	568.7%	164 166	(1 287.9%)	164 166	(1 287.9%)	(39 262)	(695.0%)	(518.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group													
Orgons of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	(1 000)	(1.3%)	-	-	5 060	6.5%	73 622	94.8%	77 681	106.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(3 600)	98.5%	-	-	26	(.7%)	(81)	2.2%	(3 655)	(5.0%)
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(780)	97.0%	-	-	87	(10.8%)	(112)	13.9%	(805)	(1.1%)
Total	(5 380)	(7.3%)	-	-	5 173	7.1%	73 429	100.3%	73 222	100.0%

Contact Details

Municipal Manager	Mr N.G. Zulu	035 874 5807
Financial Manager	Mr J.H. Mhlongo	035 874 5102

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ZULULAND (DC26)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	553 927	428 181	172 686	31.2%	139 345	25.2%	107 053	25.0%	419 084	97.9%	99 020	77.7%	8.1%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	15 683	20 683	4 779	30.5%	5 494	35.0%	3 454	16.7%	13 728	66.4%	5 828	89.4%	(40.7%)
Service charges - sanitation revenue	7 858	7 858	1 995	25.4%	1 451	18.5%	2 060	26.2%	5 505	70.1%	1 874	76.5%	9.9%
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	113	113	36	31.7%	21	18.9%	64	56.4%	121	107.0%	34	75.1%	86.2%
Interest earned - external investments	6 650	6 650	2 615	39.3%	1 152	17.3%	2 623	39.4%	6 390	96.1%	2 021	81.3%	29.8%
Interest earned - outstanding debtors	85	85	22	26.1%	28	33.3%	25	29.7%	76	89.1%	21	76.2%	17.4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	20	-	-	-	4	-	23	-	-	-	(100.0%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	391 492	391 492	163 052	41.6%	130 115	33.2%	98 326	25.1%	391 492	100.0%	89 002	100.3%	10.5%
Other own revenue	132 047	1 300	169	.1%	1 084	.8%	497	38.3%	1 750	134.6%	239	.6%	108.1%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	537 905	599 960	106 741	19.8%	128 911	24.0%	148 848	24.8%	384 499	64.1%	147 722	81.8%	.8%
Employee related costs	171 638	171 606	29 303	17.1%	44 942	26.2%	32 879	19.2%	107 124	62.4%	42 341	77.4%	(22.3%)
Remuneration of councillors	7 416	8 416	1 762	23.8%	2 764	37.3%	3 145	37.4%	7 671	91.1%	1 824	75.9%	72.4%
Debt impairment	3 637	3 637	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	75 445	75 445	-	-	-	-	42 143	55.9%	42 143	55.9%	40 516	88.5%	4.0%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	79 307	88 507	29 912	37.7%	24 483	30.9%	17 347	19.6%	71 742	81.1%	24 165	86.0%	(28.2%)
Other Materials	39 341	74 625	13 150	33.4%	16 371	41.6%	14 297	19.2%	43 818	58.7%	-	-	(100.0%)
Contracted services	112 626	130 414	21 282	18.9%	30 744	27.3%	32 097	24.6%	84 123	64.5%	8 849	58.1%	262.7%
Transfers and grants	1 954	1 954	-	-	-	-	10	.5%	10	.5%	-	-	(100.0%)
Other expenditure	46 541	45 357	11 332	24.3%	9 607	20.6%	6 929	15.3%	27 868	61.4%	30 027	93.1%	(76.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	16 022	(171 780)	65 946		10 435		(41 796)		34 585		(48 702)		
Transfers recognised - capital	449 830	499 830	180 524	40.1%	162 324	36.1%	126 982	25.4%	469 830	94.0%	120 731	105.7%	5.2%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	465 852	328 050	246 470		172 759		85 186		504 415		72 029		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	465 852	328 050	246 470		172 759		85 186		504 415		72 029		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	465 852	328 050	246 470		172 759		85 186		504 415		72 029		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	465 852	328 050	246 470		172 759		85 186		504 415		72 029		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	465 852	459 410	86 148	18.5%	94 643	20.3%	68 847	15.0%	249 638	54.3%	75 888	75.8%	(9.3%)
National Government	449 830	443 208	85 884	19.1%	93 908	20.9%	68 757	15.5%	248 550	56.1%	75 582	76.4%	(9.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	449 830	443 208	85 884	19.1%	93 908	20.9%	68 757	15.5%	248 550	56.1%	75 582	76.4%	(9.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	16 022	16 202	264	1.6%	735	4.6%	90	.6%	1 089	6.7%	306	32.0%	(70.5%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	465 852	459 410	86 148	18.5%	94 643	20.3%	68 847	15.0%	249 638	54.3%	75 888	75.8%	(9.3%)
Governance and Administration	8 820	454 921	264	3.0%	357	4.0%	90	-	711	.2%	306	39.2%	(70.5%)
Executive & Council	100	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	8 720	452 661	94	1.1%	333	3.8%	90	-	517	.1%	306	36.6%	(70.5%)
Corporate Services	-	2 260	170	-	24	-	-	-	194	8.6%	-	56.7%	-
Community and Public Safety	252	230	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	252	230	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 409	2 359	448	18.6%	289	12.0%	601	25.5%	1 337	56.7%	362	57.0%	66.2%
Planning and Development	2 409	2 359	448	18.6%	289	12.0%	601	25.5%	1 337	56.7%	362	57.0%	66.2%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	454 371	1 900	85 437	18.8%	93 998	20.7%	68 156	3 587.2%	247 590	13 031.1%	75 220	76.3%	(9.4%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	454 371	1 900	85 437	18.8%	93 998	20.7%	68 156	3 587.2%	247 590	13 031.1%	75 220	76.3%	(9.4%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	943 711	997 766	348 761	37.0%	324 386	34.4%	21 032	2.1%	694 178	69.6%	214 647	90.4%	(90.2%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	23 541	23 541	2 352	10.0%	4 245	18.0%	1 950	8.3%	8 547	36.3%	2 689	45.7%	(27.5%)
Other revenue	72 113	106 169	211	.3%	26 550	36.8%	13 839	13.0%	40 600	38.2%	183	1.1%	7 463.3%
Government - operating	391 492	391 492	164 703	42.1%	130 115	33.2%	2 684	.7%	297 501	76.0%	89 002	100.3%	(97.0%)
Government - capital	449 830	469 830	178 873	39.8%	162 324	36.1%	708	.2%	341 905	72.8%	120 731	95.9%	(99.4%)
Interest	6 735	6 735	2 622	38.9%	1 152	17.1%	1 851	27.5%	5 625	83.5%	2 043	72.6%	(9.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(454 529)	(534 089)	(100 892)	22.2%	(143 692)	31.6%	(126 539)	23.7%	(371 124)	69.5%	(119 502)	139.5%	5.9%
Suppliers and employees	(452 575)	(532 136)	(100 892)	22.3%	(143 099)	31.6%	(126 350)	23.7%	(370 341)	69.6%	(119 502)	139.5%	5.7%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 954)	(1 954)	-	-	(594)	30.4%	(189)	9.7%	(783)	40.1%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	489 182	463 677	247 868	50.7%	180 693	36.9%	(105 507)	(22.8%)	323 055	69.7%	95 145	52.0%	(210.9%)
Cash Flow from Investing Activities													
Receipts	15 500	15 500	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	500	500	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	15 000	15 000	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(465 852)	(485 852)	(67 213)	14.4%	(109 133)	23.4%	(70 265)	14.5%	(246 612)	50.8%	(73 046)	63.1%	(3.8%)
Capital assets	(465 852)	(485 852)	(67 213)	14.4%	(109 133)	23.4%	(70 265)	14.5%	(246 612)	50.8%	(73 046)	63.1%	(3.8%)
Net Cash from/(used) Investing Activities	(450 352)	(470 352)	(67 213)	14.9%	(109 133)	24.2%	(70 265)	14.9%	(246 612)	52.4%	(73 046)	63.1%	(3.8%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	38 830	(6 675)	180 655	465.3%	71 560	184.3%	(175 772)	2 633.3%	76 443	(1 145.2%)	22 099	(107.8%)	(895.4%)
Cash/cash equivalents at the year begin:	(33 432)	7 436	-	-	180 655	(540.4%)	252 215	3 391.8%	-	-	(53 872)	(8.5%)	(568.2%)
Cash/cash equivalents at the year end:	5 398	761	180 655	3 346.9%	252 215	4 672.6%	76 443	10 042.1%	76 443	10 042.1%	(31 773)	255.1%	(340.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1 675	2.5%	1 756	2.6%	1 539	2.3%	61 663	92.5%	66 633	73.4%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	683	2.9%	610	2.6%	557	2.4%	21 743	92.2%	23 594	26.0%	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	8	6.0%	8	5.8%	8	5.6%	117	82.6%	141	.2%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	84	20.0%	26	6.2%	85	20.4%	223	53.4%	418	.5%	-	-	-
Total By Income Source	2 451	2.7%	2 400	2.6%	2 189	2.4%	83 746	92.2%	90 787	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	563	6.2%	655	7.2%	329	3.6%	7 572	83.0%	9 120	10.0%	-	-	-
Commercial	324	10.6%	258	8.5%	268	8.8%	2 195	72.1%	3 045	3.4%	-	-	-
Households	1 480	1.9%	1 461	1.9%	1 507	1.9%	73 870	94.3%	78 318	86.3%	-	-	-
Other	84	27.6%	26	8.5%	85	28.2%	108	35.7%	303	.3%	-	-	-
Total By Customer Group	2 451	2.7%	2 400	2.6%	2 189	2.4%	83 746	92.2%	90 787	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	622	100.0%	-	-	-	-	-	-	622	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	622	100.0%	-	-	-	-	-	-	622	100.0%

Contact Details

Municipal Manager	Mr J H de Klerk	035 874 5504
Financial Manager	Mr Mr SB Nkosi	035 874 5506

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMHLABUYALINGANA (KZN271)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	175 199	175 199	63 265	36.1%	52 664	30.1%	42 062	24.0%	157 991	90.2%	45 740	92.7%	(8.0%)
Property rates	19 517	19 517	4 908	25.1%	5 039	25.8%	5 287	27.1%	15 234	78.1%	4 763	73.1%	11.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	202	202	50	25.0%	50	25.0%	75	37.3%	176	87.4%	31	65.6%	140.3%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	271	271	26	9.5%	78	28.9%	-	-	104	38.4%	62	70.7%	(100.0%)
Interest earned - external investments	3 860	3 860	44	1.1%	228	5.9%	-	-	272	7.0%	900	63.7%	(100.0%)
Interest earned - outstanding debtors	869	869	847	97.5%	109	12.5%	910	104.7%	1 866	214.8%	228	119.1%	299.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 915	1 915	167	8.7%	282	14.7%	0	-	450	23.5%	400	64.8%	(99.9%)
Licences and permits	4 083	4 083	1 029	25.2%	857	21.0%	272	6.7%	2 158	52.9%	732	67.3%	(62.9%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	142 570	142 570	55 903	39.2%	45 682	32.0%	35 500	24.9%	137 085	96.2%	38 296	98.2%	(7.3%)
Other own revenue	1 913	1 913	291	15.2%	337	17.6%	18	.9%	646	33.8%	327	62.7%	(94.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	175 093	175 093	31 783	18.2%	35 017	20.0%	34 365	19.6%	101 166	57.8%	33 731	65.0%	1.9%
Employee related costs	58 376	58 376	13 062	22.4%	14 192	24.3%	14 445	24.7%	41 699	71.4%	11 938	70.0%	21.0%
Remuneration of councillors	12 210	12 210	1 832	15.0%	2 761	22.6%	3 664	30.0%	8 257	67.6%	1 640	54.2%	123.4%
Debt impairment	16 013	16 013	-	-	196	1.2%	-	-	196	1.2%	-	-	-
Depreciation and asset impairment	23 239	23 239	1 433	6.2%	4 298	18.5%	4 414	19.0%	10 144	43.7%	-	-	(100.0%)
Finance charges	250	250	20	8.2%	-	-	23	9.2%	43	17.4%	-	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	1 930	1 930	287	14.9%	91	4.7%	-	-	378	19.6%	1 072	114.6%	(100.0%)
Contracted services	6 992	6 992	7 584	108.5%	123	1.8%	3 010	43.0%	10 716	153.3%	5 681	65.3%	(47.0%)
Transfers and grants	-	-	270	-	-	-	113	-	382	-	-	-	(100.0%)
Other expenditure	56 083	56 083	7 296	13.0%	13 357	23.8%	8 697	15.5%	29 350	52.3%	13 399	97.1%	(35.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	106	106	31 481		17 647		7 696		56 825		12 009		
Transfers recognised - capital	60 481	60 481	15 074	24.9%	15 048	24.9%	4 488	7.4%	34 609	57.2%	19 563	67.2%	(77.1%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	46	-	-	-	-	-	46	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	60 587	60 587	46 601		32 695		12 184		91 481		31 571		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	60 587	60 587	46 601		32 695		12 184		91 481		31 571		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	60 587	60 587	46 601		32 695		12 184		91 481		31 571		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	60 587	60 587	46 601		32 695		12 184		91 481		31 571		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	60 587	60 587	17 551	29.0%	23 765	39.2%	20 603	34.0%	61 920	102.2%	14 172	57.5%	45.4%
National Government	60 481	60 481	17 551	29.0%	23 646	39.1%	16 968	28.1%	58 165	96.2%	11 715	73.2%	44.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-	483	17.3%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	60 481	60 481	17 551	29.0%	23 646	39.1%	16 968	28.1%	58 165	96.2%	12 198	66.5%	39.1%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	106	106	-	-	120	112.9%	3 635	3 429.2%	3 755	3 542.0%	1 974	25.2%	84.2%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	60 587	60 587	17 551	29.0%	23 765	39.2%	20 603	34.0%	61 920	102.2%	14 172	57.5%	45.4%
Governance and Administration	300	300	-	-	120	39.9%	61	20.2%	180	60.0%	-	65.4%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	300	300	-	-	120	39.9%	-	-	120	39.9%	-	65.4%	-
Corporate Services	-	-	-	-	-	-	61	-	61	-	-	-	(100.0%)
Community and Public Safety	27 087	27 087	5 965	22.0%	8 641	31.9%	7 651	28.2%	22 256	82.2%	-	-	(100.0%)
Community & Social Services	23 148	23 148	5 965	25.8%	7 891	34.1%	6 035	26.1%	19 891	85.9%	-	-	(100.0%)
Sport And Recreation	3 589	3 589	-	-	749	20.9%	1 616	45.0%	2 365	65.9%	-	-	(100.0%)
Public Safety	350	350	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	8 200	8 200	2 716	33.1%	4 854	59.2%	3 602	43.9%	11 172	136.2%	14 172	57.2%	(74.6%)
Planning and Development	-	-	-	-	-	-	3 574	-	3 574	-	14 172	67.1%	(74.8%)
Road Transport	8 200	8 200	2 716	33.1%	4 854	59.2%	27	.3%	7 597	92.6%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	25 000	25 000	8 870	35.5%	10 151	40.6%	9 290	37.2%	28 311	113.2%	-	-	(100.0%)
Electricity	25 000	25 000	8 870	35.5%	10 151	40.6%	9 290	37.2%	28 311	113.2%	-	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	225 553	225 553	92 170	40.9%	88 371	39.2%	50 496	22.4%	231 037	102.4%	37 611	85.6%	34.3%
Property rates, penalties and collection charges	12 686	12 686	4 042	31.9%	3 803	30.0%	4 255	33.5%	12 100	95.4%	3 554	48.7%	19.7%
Service charges	131	131	55	41.8%	75	57.0%	56	42.4%	185	141.2%	36	87.3%	55.8%
Other revenue	5 825	5 825	6 644	114.1%	3 852	66.1%	5 064	86.9%	15 560	267.1%	1 220	53.6%	315.1%
Government - operating	142 570	142 570	58 712	41.2%	47 413	33.3%	35 961	25.2%	142 086	99.7%	31 863	93.6%	12.9%
Government - capital	60 481	60 481	22 500	37.2%	33 000	54.6%	4 981	8.2%	60 481	100.0%	-	86.3%	(100.0%)
Interest	3 860	3 860	217	5.6%	228	5.9%	180	4.7%	626	16.2%	938	64.7%	(80.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(135 841)	(135 841)	(40 415)	29.8%	(57 538)	42.4%	(43 864)	32.3%	(141 817)	104.4%	(54 474)	94.2%	(19.5%)
Suppliers and employees	(135 591)	(135 591)	(40 415)	29.8%	(57 538)	42.4%	(43 864)	32.3%	(141 817)	104.6%	(54 474)	94.3%	(19.5%)
Finance charges	(250)	(250)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	89 712	89 712	51 755	57.7%	30 833	34.4%	6 632	7.4%	89 220	99.5%	(16 863)	60.7%	(139.3%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(60 587)	(60 587)	(8 008)	13.2%	(15 048)	24.8%	(9 932)	16.4%	(32 988)	54.4%	(20 297)	68.0%	(51.1%)
Capital assets	(60 587)	(60 587)	(8 008)	13.2%	(15 048)	24.8%	(9 932)	16.4%	(32 988)	54.4%	(20 297)	68.0%	(51.1%)
Net Cash from/(used) Investing Activities	(60 587)	(60 587)	(8 008)	13.2%	(15 048)	24.8%	(9 932)	16.4%	(32 988)	54.4%	(20 297)	68.0%	(51.1%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(714)	(714)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(714)	(714)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(714)	(714)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	28 410	28 410	43 748	154.0%	15 785	55.6%	(3 300)	(11.6%)	56 233	197.9%	(37 160)	86.5%	(91.1%)
Cash/cash equivalents at the year begin:	40 005	40 005	18 261	45.6%	62 008	155.0%	77 793	194.5%	18 261	45.6%	80 154	100.0%	(2.9%)
Cash/cash equivalents at the year end:	68 415	68 415	62 008	90.6%	77 793	113.7%	74 493	108.9%	74 493	108.9%	42 995	107.5%	73.3%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(1 696)	(4.0%)	715	1.7%	711	1.7%	42 527	100.6%	42 258	97.3%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	19	39.9%	14	28.5%	5	11.4%	10	20.3%	48	.1%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	29	15.3%	26	13.7%	19	10.3%	115	60.8%	190	.4%	-	-	-
Interest on Arrear Debtor Accounts	110	11.7%	107	11.5%	105	11.3%	613	65.5%	936	2.2%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	(1 538)	(3.5%)	862	2.0%	841	1.9%	43 266	99.6%	43 431	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	(2 148)	(7.9%)	434	1.6%	434	1.6%	28 481	104.7%	27 201	62.6%	-	-	-
Commercial	608	3.7%	429	2.6%	406	2.5%	14 785	91.1%	16 228	37.4%	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2	57.5%	-	-	1	42.5%	-	-	3	-	-	-	-
Total By Customer Group	(1 538)	(3.5%)	862	2.0%	841	1.9%	43 266	99.6%	43 431	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(2 244)	70.7%	647	(20.4%)	(104)	3.3%	(1 471)	46.4%	(3 172)	79.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(127)	15.7%	(61)	7.6%	(200)	24.8%	(417)	51.8%	(804)	20.2%
Total	(2 370)	59.6%	586	(14.7%)	(303)	7.6%	(1 888)	47.5%	(3 976)	100.0%

Contact Details

Municipal Manager	Mrs N.P. Gamede	035 592 0680
Financial Manager	Mr N P E Myeni	035 592 0680

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: JOZINI (KZN272)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	197 321	196 444	96 391	48.8%	9 360	4.7%	50 992	26.0%	156 742	79.8%	46 741	98.0%	9.1%
Property rates	25 552	28 348	18 077	70.7%	2 286	8.9%	2 706	9.5%	23 070	81.4%	3 228	91.7%	(16.1%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 988	4 160	-	-	-	-	-	-	-	-	636	87.2%	(100.0%)
Service charges - other	-	-	-	-	-	-	1 725	-	1 725	-	-	-	(100.0%)
Rental of facilities and equipment	1 008	862	-	-	(10)	(1.0%)	(215)	(24.9%)	(225)	(26.1%)	193	62.1%	(211.1%)
Interest earned - external investments	4 865	4 053	-	-	-	-	195	4.8%	195	4.8%	1 797	105.7%	(89.2%)
Interest earned - outstanding debtors	7 344	7 344	4 311	58.7%	4 776	65.0%	3 739	50.9%	12 826	174.6%	5 315	121.5%	(29.7%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	361	176	32	9.0%	46	12.7%	19	10.9%	97	55.2%	37	58.0%	(47.6%)
Licences and permits	1 099	1 099	328	29.9%	210	19.1%	313	28.5%	852	77.5%	303	73.7%	3.5%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	153 278	149 578	73 620	48.0%	2 044	1.3%	42 466	28.4%	118 130	79.0%	35 117	100.6%	20.9%
Other own revenue	824	824	23	2.8%	7	.9%	43	5.2%	73	8.9%	78	9.1%	(44.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	37	-	(100.0%)
Operating Expenditure	198 405	209 874	40 352	20.3%	35 797	18.0%	38 365	18.3%	114 514	54.6%	38 759	56.5%	(1.0%)
Employee related costs	54 028	54 926	18 059	33.4%	11 748	21.7%	16 230	29.5%	46 037	83.8%	12 561	71.4%	29.2%
Remuneration of councillors	11 925	11 925	3 044	25.5%	1 017	8.5%	1 148	9.6%	5 209	43.7%	1 048	50.1%	9.5%
Debt impairment	11 671	14 000	-	-	1 035	8.9%	-	-	1 035	7.4%	-	-	-
Depreciation and asset impairment	19 072	20 140	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	14	31	-	17	-	8	57.9%	56	400.5%	-	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	475	-	475	-	-	-	(100.0%)
Contracted services	2 052	40 865	10 338	503.9%	9 934	484.2%	9 240	22.6%	29 512	72.2%	431	54.9%	2 044.8%
Transfers and grants	2 655	19 646	1 940	73.1%	4 972	187.3%	3 381	17.2%	10 292	52.4%	307	86.6%	1 000.2%
Other expenditure	97 002	48 357	6 941	7.2%	6 434	6.6%	7 883	16.3%	21 258	44.0%	20 477	62.2%	(61.5%)
Loss on disposal of PPE	-	-	-	-	640	-	-	-	640	-	3 935	-	(100.0%)
Surplus/(Deficit)	(1 084)	(13 429)	56 039		(26 437)		12 627		42 228		7 982		
Transfers recognised - capital	53 003	-	14 282	26.9%	4 596	8.7%	4 186	-	23 064	-	8 939	54.6%	(53.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	51 919	(13 429)	70 321		(21 841)		16 812		65 292		16 921		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	51 919	(13 429)	70 321		(21 841)		16 812		65 292		16 921		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	51 919	(13 429)	70 321		(21 841)		16 812		65 292		16 921		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	51 919	(13 429)	70 321		(21 841)		16 812		65 292		16 921		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	64 176	64 229	-	-	14 051	21.9%	1 065	1.7%	15 116	23.5%	9 479	38.6%	(88.8%)
National Government	53 003	53 003	-	-	14 051	26.5%	1 065	2.0%	15 116	28.5%	7 851	55.9%	(86.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	53 003	53 003	-	-	14 051	26.5%	1 065	2.0%	15 116	28.5%	7 851	55.9%	(86.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 173	11 226	-	-	-	-	-	-	-	-	1 628	11.7%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	64 176	64 229	-	-	14 051	21.9%	1 065	1.7%	15 116	23.5%	9 479	38.6%	(88.8%)
Governance and Administration	7 815	7 868	-	-	-	-	-	-	-	-	1 017	31.6%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	7 815	-	-	-	-	-	-	-	-	-	-	66.5%	-
Corporate Services	-	7 868	-	-	-	-	-	-	-	-	1 017	25.2%	(100.0%)
Community and Public Safety	400	400	-	-	-	-	-	-	-	-	427	13.6%	(100.0%)
Community & Social Services	400	400	-	-	-	-	-	-	-	-	427	13.6%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	54 662	54 662	-	-	12 063	22.1%	1 065	1.9%	13 128	24.0%	8 035	41.3%	(86.7%)
Planning and Development	1 659	1 659	-	-	5 163	311.2%	1 065	64.2%	6 228	375.3%	184	5.7%	479.1%
Road Transport	53 003	53 003	-	-	6 900	13.0%	-	-	6 900	13.0%	7 851	43.2%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	1 298	1 298	-	-	1 988	153.2%	-	-	1 988	153.2%	-	-	-
Electricity	-	-	-	-	1 988	-	-	-	1 988	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 298	1 298	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	226 415	234 958	87 007	38.4%	72 590	32.1%	66 669	28.4%	226 266	96.3%	48 339	97.5%	37.9%
Property rates, penalties and collection charges	11 240	15 000	5 499	48.9%	3 512	31.2%	2 327	15.5%	11 337	75.6%	1 882	83.4%	23.6%
Service charges	1 635	2 325	399	24.4%	379	23.2%	762	32.8%	1 540	66.2%	379	71.9%	100.8%
Other revenue	2 394	91 599	7 037	294.0%	2 970	124.1%	1 745	1.9%	11 751	12.8%	543	75.5%	221.3%
Government - operating	153 278	72 465	63 641	41.5%	40 762	26.6%	37 758	52.1%	142 161	196.2%	35 048	98.9%	7.7%
Government - capital	53 003	53 003	9 000	17.0%	24 000	45.3%	22 950	43.3%	55 950	105.6%	8 689	97.1%	164.1%
Interest	4 865	398	1 432	29.4%	968	19.9%	1 127	283.3%	3 527	886.4%	1 797	110.6%	(37.3%)
Dividends	-	170	-	-	-	-	-	-	-	-	-	-	-
Payments	(177 509)	(177 509)	(56 292)	31.7%	(67 386)	38.0%	(48 126)	27.1%	(171 804)	96.8%	(45 571)	72.4%	5.6%
Suppliers and employees	(177 509)	(78 742)	(56 292)	31.7%	(67 386)	38.0%	(48 126)	61.1%	(171 804)	218.2%	(45 571)	72.4%	5.6%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(98 767)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	48 906	57 449	30 715	62.8%	5 204	10.6%	18 543	32.3%	54 462	94.8%	2 768	230.9%	570.0%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(64 176)	(61 551)	(7 198)	11.2%	(12 534)	19.5%	(9 749)	15.8%	(29 481)	47.9%	(6 053)	38.0%	61.1%
Capital assets	(64 176)	(61 551)	(7 198)	11.2%	(12 534)	19.5%	(9 749)	15.8%	(29 481)	47.9%	(6 053)	38.0%	61.1%
Net Cash from/(used) Investing Activities	(64 176)	(61 551)	(7 198)	11.2%	(12 534)	19.5%	(9 749)	15.8%	(29 481)	47.9%	(6 053)	38.0%	61.1%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(15 270)	(4 102)	23 517	(154.0%)	(7 330)	48.0%	8 794	(214.4%)	24 981	(609.0%)	(3 285)	(101.0%)	(367.7%)
Cash/cash equivalents at the year begin:	32 370	56 889	54 357	167.9%	77 873	240.6%	70 543	124.0%	54 357	95.5%	124 712	100.0%	(43.4%)
Cash/cash equivalents at the year end:	17 100	52 787	77 873	455.4%	70 543	412.5%	79 337	150.3%	79 337	150.3%	121 426	429.1%	(34.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 107	1.6%	809	1.1%	755	1.1%	68 010	96.2%	70 682	45.5%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	344	1.7%	293	1.5%	239	1.2%	18 958	95.6%	19 835	12.8%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	54	3.0%	160	8.8%	53	2.9%	1 551	85.3%	1 818	1.2%	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	3 102	100.0%	3 102	2.0%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 641	2.7%	1 040	1.7%	1 081	1.8%	56 102	93.7%	59 864	38.5%	-	-	-
Total By Income Source	3 147	2.0%	2 302	1.5%	2 129	1.4%	147 723	95.1%	155 301	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	996	1.2%	383	.4%	379	.4%	83 538	97.9%	85 295	54.9%	-	-	-
Commercial	1 278	4.6%	1 080	3.9%	894	3.2%	24 288	88.2%	27 540	17.7%	-	-	-
Households	873	2.1%	839	2.0%	857	2.0%	39 897	94.0%	42 466	27.3%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	3 147	2.0%	2 302	1.5%	2 129	1.4%	147 723	95.1%	155 301	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	31	8.9%	3	.9%	23	6.7%	294	83.6%	352	88.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	25	55.6%	-	-	-	-	20	44.4%	45	11.3%
Total	56	14.2%	3	.8%	23	5.9%	314	79.1%	397	100.0%

Contact Details

Municipal Manager	Mr J.F.K. Khumalo	035 572 1292
Financial Manager	Mr V.I. Gumede	035 572 1292

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MTUBATUBA (KZN275)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	202 799	202 799	26 261	12.9%	55 331	27.3%	109 325	53.9%	190 918	94.1%	46 466	91.3%	135.3%
Property rates	38 099	38 099	7 393	19.4%	6 659	17.5%	10 042	26.4%	24 094	63.2%	6 454	68.8%	55.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	15 961		15 961	-	-	-	(100.0%)
Service charges - refuse revenue	5 220	5 220	17 177	329.0%	1 206	23.1%	(14 496)	(277.7%)	3 887	74.5%	1 000	74.2%	(1 549.1%)
Service charges - other	2 556	2 556	601	23.5%	-	-	1 037	40.6%	1 638	64.1%	472	74.5%	119.8%
Rental of facilities and equipment	198	198	65	32.9%	26	13.2%	4	1.8%	95	47.9%	48	66.9%	(92.7%)
Interest earned - external investments	3 000	3 000	-	-	133	4.4%	980	32.7%	1 112	37.1%	206	47.8%	374.5%
Interest earned - outstanding debtors	7 907	7 907	550	7.0%	254	3.2%	974	12.3%	1 777	22.5%	2 102	76.2%	(53.7%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	2 710	2 710	9	.3%	45	1.7%	10	.4%	63	2.3%	1 325	63.7%	(99.3%)
Licences and permits	2 405	2 405	273	11.4%	437	18.2%	984	40.9%	1 694	70.4%	651	76.6%	51.1%
Agency services	-	-	(0)	-	-	-	-	-	(0)	-	-	-	-
Transfers recognised - operational	140 480	140 480	-	-	46 021	32.8%	93 184	66.3%	139 205	99.1%	34 213	101.6%	172.4%
Other own revenue	224	224	194	86.7%	552	246.4%	644	287.7%	1 390	620.8%	(7)	24.6%	(9 514.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	192 404	192 404	61 928	32.2%	57 595	29.9%	40 601	21.1%	160 124	83.2%	42 138	74.8%	(3.6%)
Employee related costs	67 875	67 875	24 112	35.5%	20 419	30.1%	9 946	14.7%	54 477	80.3%	12 169	69.1%	(18.3%)
Remuneration of councillors	12 923	12 923	4 677	36.2%	4 223	32.7%	4 980	38.5%	13 880	107.4%	3 511	72.7%	41.8%
Debt impairment	11 224	11 224	-	-	38	.3%	-	-	38	.3%	132	5.7%	(100.0%)
Depreciation and asset impairment	21 600	21 600	-	-	4 636	21.5%	6 954	32.2%	11 590	53.7%	-	64.8%	(100.0%)
Finance charges	1 421	1 421	-	-	124	8.7%	1 313	92.4%	1 437	101.1%	3	76.6%	38 859.2%
Bulk purchases	-	-	1	-	-	-	-	-	1	-	-	-	-
Other Materials	14 510	14 510	282	1.9%	377	2.6%	-	-	659	4.5%	9 823	82.8%	(100.0%)
Contracted services	20 610	20 610	762	3.7%	17 827	86.5%	13 816	67.0%	32 405	157.2%	5 534	80.4%	149.7%
Transfers and grants	850	850	255	30.0%	1 449	170.4%	-	-	1 703	200.4%	-	40.3%	-
Other expenditure	41 391	41 391	31 595	76.3%	8 399	20.3%	3 682	8.9%	43 676	105.5%	10 966	95.8%	(66.4%)
Loss on disposal of PPE	-	-	246	-	103	-	(90)	-	259	-	-	-	(100.0%)
Surplus/(Deficit)	10 395	10 395	(35 667)		(2 264)		68 724		30 793		4 328		
Transfers recognised - capital	47 832	47 832	57 319	119.8%	9 950	20.8%	(30 938)	(64.7%)	36 331	76.0%	8 623	106.3%	(458.8%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	58 227	58 227	21 652		7 686		37 786		67 125		12 951		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	58 227	58 227	21 652		7 686		37 786		67 125		12 951		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	58 227	58 227	21 652		7 686		37 786		67 125		12 951		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	58 227	58 227	21 652		7 686		37 786		67 125		12 951		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	55 870	55 870	8 767	15.7%	15 841	28.4%	11 032	19.7%	35 640	63.8%	4 307	85.0%	156.1%
National Government	44 640	44 640	8 767	19.6%	15 671	35.1%	6 025	13.5%	30 463	68.2%	2 637	76.2%	128.5%
Provincial Government	3 192	3 192	-	-	-	-	4 719	147.8%	4 719	147.8%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	47 832	47 832	8 767	18.3%	15 671	32.8%	10 745	22.5%	35 183	73.6%	2 637	76.2%	307.5%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 038	8 038	-	-	170	2.1%	287	3.6%	457	5.7%	1 671	133.3%	(82.8%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	55 870	55 870	8 767	15.7%	15 841	28.4%	11 032	19.7%	35 640	63.8%	4 307	85.0%	156.1%
Governance and Administration	700	700	-	-	170	24.3%	287	41.0%	457	65.3%	801	115.7%	(64.2%)
Executive & Council	-	-	-	-	159	-	-	-	159	-	-	100.0%	-
Budget & Treasury Office	700	700	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	11	-	287	-	298	-	801	136.5%	(64.2%)
Community and Public Safety	800	800	-	-	-	-	-	-	-	-	347	129.3%	(100.0%)
Community & Social Services	700	700	-	-	-	-	-	-	-	-	347	136.9%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	100	100	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	53 570	53 570	8 767	16.4%	15 671	29.3%	10 745	20.1%	35 183	65.7%	3 159	82.0%	240.1%
Planning and Development	210	210	-	-	-	-	-	-	-	-	-	-	-
Road Transport	53 360	53 360	8 767	16.4%	15 671	29.4%	10 745	20.1%	35 183	65.9%	3 159	82.0%	240.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	800	800	-	-	-	-	-	-	-	-	-	68.2%	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	800	800	-	-	-	-	-	-	-	-	-	68.2%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	226 407	226 407	85 195	37.6%	79 318	35.0%	52 742	23.3%	217 255	96.0%	50 461	90.6%	4.5%
Property rates, penalties and collection charges	25 908	25 908	4 566	17.6%	8 403	32.4%	5 404	20.9%	18 373	70.9%	5 839	77.6%	(7.4%)
Service charges	5 288	5 288	667	12.6%	1 113	21.0%	443	8.4%	2 223	42.0%	625	66.3%	(29.2%)
Other revenue	3 900	3 900	28	.7%	911	23.4%	406	10.4%	1 345	34.5%	738	53.1%	(45.0%)
Government - operating	140 480	140 480	60 554	43.1%	44 744	31.9%	33 032	23.5%	138 330	98.5%	30 083	97.4%	9.8%
Government - capital	47 832	47 832	18 983	39.7%	23 792	49.7%	13 139	27.5%	55 915	116.9%	12 970	84.3%	1.3%
Interest	3 000	3 000	396	13.2%	355	11.8%	317	10.6%	1 068	35.6%	206	59.6%	53.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(153 126)	(153 126)	(30 880)	20.2%	(56 288)	36.8%	(45 250)	29.6%	(132 419)	86.5%	(33 819)	80.2%	33.8%
Suppliers and employees	(152 134)	(152 134)	(30 880)	20.3%	(55 988)	36.8%	(45 079)	29.6%	(131 947)	86.7%	(33 816)	80.3%	33.3%
Finance charges	(142)	(142)	-	-	-	-	-	-	-	-	(3)	3.4%	(100.0%)
Transfers and grants	(850)	(850)	-	-	(300)	35.3%	(171)	20.2%	(471)	55.5%	-	38.4%	(100.0%)
Net Cash from/(used) Operating Activities	73 281	73 281	54 315	74.1%	23 030	31.4%	7 491	10.2%	84 836	115.8%	16 642	109.3%	(55.0%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(52 995)	(52 995)	(14 432)	27.2%	(17 961)	33.9%	(11 022)	20.8%	(43 415)	81.9%	(7 411)	93.4%	48.7%
Capital assets	(52 995)	(52 995)	(14 432)	27.2%	(17 961)	33.9%	(11 022)	20.8%	(43 415)	81.9%	(7 411)	93.4%	48.7%
Net Cash from/(used) Investing Activities	(52 995)	(52 995)	(14 432)	27.2%	(17 961)	33.9%	(11 022)	20.8%	(43 415)	81.9%	(7 411)	93.4%	48.7%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	20 286	20 286	39 883	196.6%	5 069	25.0%	(3 531)	(17.4%)	41 421	204.2%	9 231	158.0%	(138.2%)
Cash/cash equivalents at the year begin:	8 396	8 396	7 575	90.2%	47 458	565.2%	52 527	625.6%	7 575	90.2%	35 561	99.7%	47.7%
Cash/cash equivalents at the year end:	28 682	28 682	47 458	165.5%	52 527	183.1%	48 997	170.8%	48 997	170.8%	44 792	130.6%	9.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 598	52.1%	483	9.7%	449	9.0%	1 458	29.2%	4 987	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	2 598	52.1%	483	9.7%	449	9.0%	1 458	29.2%	4 987	100.0%

Contact Details

Municipal Manager	Mr J.A Mngomezulu	035 550 0069
Financial Manager	Mr N. N Shandu	035 550 0069

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: HLABISA BIG FIVE (KZN276)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	133 184	139 111	52 180	39.2%	38 101	28.6%	30 024	21.6%	120 305	86.5%	28 500	49.2%	5.3%
Property rates	14 428	16 894	9 916	68.7%	2 461	17.1%	2 287	13.5%	14 664	86.8%	2 270	74.7%	.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	170	-	-	-	170	-	-	-	-
Service charges - refuse revenue	1 962	2 176	339	17.3%	508	25.9%	508	23.4%	1 356	62.3%	426	33.0%	19.3%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	205	205	12	5.7%	54	26.2%	55	27.1%	121	59.0%	146	188.4%	(62.0%)
Interest earned - external investments	500	650	74	14.7%	110	21.9%	256	39.3%	439	67.5%	116	38.2%	119.6%
Interest earned - outstanding debtors	783	783	115	14.6%	(169)	(21.6%)	-	-	(55)	(7.0%)	60	14.6%	(100.0%)
Dividends received	-	-	98	-	-	-	-	-	98	-	-	-	-
Fines	1 500	600	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	2 309	1 493	435	18.8%	123	5.3%	658	44.1%	1 217	81.5%	415	29.8%	58.7%
Agency services	-	-	-	-	-	-	(4)	-	(4)	-	-	-	(100.0%)
Transfers recognised - operational	111 123	116 311	40 965	36.9%	34 846	31.4%	26 203	22.5%	102 014	87.7%	25 042	48.6%	4.6%
Other own revenue	374	-	226	60.5%	(1)	(.2%)	60	-	286	-	25	20.8%	144.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	132 983	138 824	32 033	24.1%	36 014	27.1%	27 073	19.5%	95 119	68.5%	32 250	63.0%	(16.1%)
Employee related costs	59 623	63 467	16 428	27.6%	22 080	37.0%	15 426	24.3%	53 934	85.0%	17 300	75.8%	(10.8%)
Remuneration of councillors	6 926	6 926	1 767	25.5%	1 767	25.5%	2 348	33.9%	5 882	84.9%	2 038	71.7%	15.2%
Debt impairment	6 000	6 000	-	-	-	-	-	-	-	-	596	22.9%	(100.0%)
Depreciation and asset impairment	7 500	7 500	3 085	41.1%	4	.1%	0	-	3 089	41.2%	1 516	17.2%	(100.0%)
Finance charges	120	700	579	482.9%	50	41.8%	(4)	(.6%)	625	89.3%	6	75.0%	(176.3%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	5 000	5 000	-	-	-	-	-	-	-	-	2 566	79.8%	(100.0%)
Contracted services	9 252	11 990	5 786	62.5%	7 195	77.8%	6 297	52.5%	19 277	160.8%	3 708	66.7%	69.8%
Transfers and grants	14 745	14 745	802	5.4%	1 020	6.9%	610	4.1%	2 433	16.5%	203	1.1%	200.0%
Other expenditure	23 817	22 496	3 586	15.1%	3 897	16.4%	2 396	10.6%	9 878	43.9%	4 317	106.6%	(44.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	201	287	20 147		2 087		2 952		25 186		(3 750)		
Transfers recognised - capital	21 664	21 664	4 527	20.9%	4 965	22.9%	3 257	15.0%	12 749	58.8%	5 473	63.7%	(40.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	21 865	21 951	24 674		7 052		6 208		37 935		1 723		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	21 865	21 951	24 674		7 052		6 208		37 935		1 723		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	21 865	21 951	24 674		7 052		6 208		37 935		1 723		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	21 865	21 951	24 674		7 052		6 208		37 935		1 723		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	21 664	21 664	4 527	20.9%	4 965	22.9%	3 257	15.0%	12 749	58.8%	11 586	77.8%	(71.9%)
National Government	21 664	21 664	4 527	20.9%	4 965	22.9%	3 257	15.0%	12 749	58.8%	10 980	85.9%	(70.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	21 664	21 664	4 527	20.9%	4 965	22.9%	3 257	15.0%	12 749	58.8%	10 980	85.9%	(70.3%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	607	18.7%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	21 664	21 664	4 527	20.9%	4 965	22.9%	3 257	15.0%	12 749	58.8%	11 586	77.8%	(71.9%)
Governance and Administration	-	21 664	-	-	-	-	-	-	-	-	11 523	1 289.0%	(100.0%)
Executive & Council	-	21 664	-	-	-	-	-	-	-	-	11 515	1 494.1%	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	3	1.3%	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	5	-	(100.0%)
Community and Public Safety	13 664	-	-	-	-	-	-	-	-	-	7	-	(100.0%)
Community & Social Services	7 664	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	6 000	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	7	1.1%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	8 000	-	4 527	56.6%	4 965	62.1%	3 257	-	12 749	-	57	.6%	5 648.3%
Planning and Development	2 000	-	4 527	226.4%	4 965	248.3%	3 257	-	12 749	-	57	1.5%	5 648.3%
Road Transport	6 000	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	150 810	159 700	64 494	42.8%	55 345	36.7%	36 037	22.6%	155 877	97.6%	55 730	107.3%	(35.3%)
Property rates, penalties and collection charges	10 100	11 826	6 935	68.7%	2 088	20.7%	1 542	13.0%	10 566	89.3%	1 849	82.2%	(16.6%)
Service charges	1 373	1 523	28	2.0%	83	6.0%	-	-	111	7.3%	205	48.9%	(100.0%)
Other revenue	6 050	9 378	1 462	24.2%	6 019	99.5%	1 541	16.4%	9 022	96.2%	15 578	486.2%	(90.1%)
Government - operating	111 123	114 659	49 836	44.8%	36 988	33.3%	27 035	23.6%	113 859	99.3%	28 426	99.7%	(4.9%)
Government - capital	21 664	21 664	6 000	27.7%	10 000	46.2%	5 664	26.1%	21 664	100.0%	9 542	100.0%	(40.6%)
Interest	500	650	233	46.5%	167	33.4%	256	39.3%	655	100.8%	130	60.3%	96.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(122 483)	(138 389)	(47 306)	38.6%	(36 959)	30.2%	(36 464)	26.3%	(120 728)	87.2%	(48 328)	102.8%	(24.5%)
Suppliers and employees	(107 618)	(117 303)	(36 300)	33.7%	(35 796)	33.3%	(33 588)	28.6%	(105 684)	90.1%	(47 376)	107.9%	(29.1%)
Finance charges	(120)	(700)	(583)	485.8%	(1)	1.1%	(1)	.2%	(586)	83.7%	(47)	74.7%	(97.3%)
Transfers and grants	(14 745)	(20 386)	(10 422)	70.7%	(1 162)	7.9%	(2 874)	14.1%	(14 458)	70.9%	(906)	77.2%	217.3%
Net Cash from/(used) Operating Activities	28 327	21 311	17 188	60.7%	18 387	64.9%	(427)	(2.0%)	35 149	164.9%	7 402	129.2%	(105.8%)
Cash Flow from Investing Activities													
Receipts	-	1 222	-	-	-	-	151	12.4%	151	12.4%	-	-	(100.0%)
Proceeds on disposal of PPE	-	1 222	-	-	-	-	151	12.4%	151	12.4%	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(21 664)	(23 489)	(7 082)	32.7%	(4 536)	20.9%	(2 454)	10.4%	(14 073)	59.9%	(9 144)	82.9%	(73.2%)
Capital assets	(21 664)	(23 489)	(7 082)	32.7%	(4 536)	20.9%	(2 454)	10.4%	(14 073)	59.9%	(9 144)	82.9%	(73.2%)
Net Cash from/(used) Investing Activities	(21 664)	(22 267)	(7 082)	32.7%	(4 536)	20.9%	(2 303)	10.3%	(13 922)	62.5%	(9 144)	82.9%	(74.8%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	6 663	(956)	10 106	151.7%	13 850	207.9%	(2 730)	285.5%	21 227	(2 220.4%)	(1 742)	(678.1%)	56.7%
Cash/cash equivalents at the year begin:	503	1 922	1 922	381.7%	12 027	2 389.2%	25 878	1 346.7%	1 922	100.0%	17 904	100.0%	44.5%
Cash/cash equivalents at the year end:	7 166	966	12 027	167.8%	25 878	361.1%	23 148	2 397.4%	23 148	2 397.4%	16 162	533.8%	43.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	823	2.5%	504	1.5%	644	2.0%	30 591	93.9%	32 562	100.0%	-	-	-
Total By Income Source	823	2.5%	504	1.5%	644	2.0%	30 591	93.9%	32 562	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	24	.9%	24	.9%	23	.9%	2 494	97.2%	2 565	7.9%	-	-	-
Commercial	594	4.7%	356	2.8%	434	3.4%	11 309	89.1%	12 694	39.0%	-	-	-
Households	205	1.2%	124	.7%	186	1.1%	16 782	97.0%	17 297	53.1%	-	-	-
Other	-	-	-	-	-	-	6	100.0%	6	-	-	-	-
Total By Customer Group	823	2.5%	504	1.5%	644	2.0%	30 591	93.9%	32 562	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	93	15.5%	-	-	-	-	505	84.5%	598	28.0%
Other	(422)	(27.4%)	(1 050)	(68.2%)	(77)	(5.0%)	3 089	200.5%	1 540	72.0%
Total	(329)	(15.4%)	(1 050)	(49.1%)	(77)	(3.6%)	3 594	168.1%	2 139	100.0%

Contact Details

Municipal Manager	Dr Vusumuzi J Mthembu	035 838 8500
Financial Manager	Ms Sayinile L Mchunu	035 838 8500

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMKHANYAKUDE (DC27)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	398 456	368 573	143 325	36.0%	7 788	2.0%	144 680	39.3%	295 793	80.3%	86 476	85.1%	67.3%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	(179)	-	(179)	-	-	-	(100.0%)
Service charges - electricity revenue	6 849	6 092	1 227	17.9%	890	13.0%	2 645	43.4%	4 761	78.2%	785	36.1%	237.1%
Service charges - water revenue	28 562	19 084	4 180	14.6%	3 465	12.1%	7 345	38.5%	14 991	78.5%	2 053	26.6%	257.8%
Service charges - sanitation revenue	258	603	135	52.4%	(28)	(11.1%)	386	64.1%	493	81.7%	165	123.7%	134.8%
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	128	-	2 214	-	-	-	2 342	-	-	-	-
Rental of facilities and equipment	137	82	7	4.9%	7	4.9%	11	12.9%	24	29.1%	14	22.3%	(22.6%)
Interest earned - external investments	4 256	4 562	167	3.9%	467	11.0%	4 447	97.5%	5 081	111.4%	47	42.7%	9 344.4%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	346 343	328 343	137 667	39.7%	114	-	129 957	39.6%	267 738	81.5%	82 542	97.8%	57.4%
Other own revenue	12 052	8 306	(185)	(1.5%)	661	5.5%	68	.8%	544	6.5%	871	34.4%	(92.2%)
Gains on disposal of PPE	-	1 500	-	-	(1)	-	-	-	(1)	(.1%)	-	-	-
Operating Expenditure	398 456	413 073	63 614	16.0%	59 433	14.9%	97 097	23.5%	220 144	53.3%	110 073	75.1%	(11.8%)
Employee related costs	136 793	143 358	35 889	26.2%	39 316	28.7%	30 787	21.5%	105 992	73.9%	33 246	75.9%	(7.4%)
Remuneration of councillors	8 940	8 940	1 804	20.2%	1 733	19.4%	1 811	20.3%	5 348	59.8%	1 865	59.4%	(2.9%)
Debt impairment	18 028	18 028	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	45 009	38 291	-	-	-	-	-	-	-	-	-	-	-
Finance charges	1 499	941	-	-	525	35.0%	382	40.6%	906	96.3%	339	32.8%	12.6%
Bulk purchases	89 912	89 912	14 851	16.5%	10 415	11.6%	13 011	14.5%	38 277	42.6%	18 421	70.8%	(29.4%)
Other Materials	35 330	31 493	-	-	-	-	-	-	-	-	39 803	131.1%	(100.0%)
Contracted services	24 355	38 462	8 601	35.3%	2 863	11.8%	33 624	87.4%	45 088	117.2%	4 507	76.0%	646.0%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	322	-	(100.0%)
Other expenditure	38 590	43 648	2 469	6.4%	4 581	11.9%	17 482	40.1%	24 532	56.2%	11 570	76.2%	51.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	-	(44 500)	79 712		(51 645)		47 583		75 649		(23 597)		
Transfers recognised - capital	257 965	-	61 631	23.9%	31 168	12.1%	323 717	-	416 515	-	107 738	75.8%	200.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	121 637	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	379 602	(44 500)	141 343		(20 477)		371 299		492 164		84 141		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	379 602	(44 500)	141 343		(20 477)		371 299		492 164		84 141		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	379 602	(44 500)	141 343		(20 477)		371 299		492 164		84 141		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	379 602	(44 500)	141 343		(20 477)		371 299		492 164		84 141		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	257 965	257 965	43 492	16.9%	137 170	53.2%	65 172	25.3%	245 834	95.3%	49 537	61.0%	31.6%
National Government	257 965	257 965	43 492	16.9%	137 170	53.2%	65 172	25.3%	245 834	95.3%	49 537	64.8%	31.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	257 965	257 965	43 492	16.9%	137 170	53.2%	65 172	25.3%	245 834	95.3%	49 537	61.0%	31.6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	257 965	257 965	43 492	16.9%	137 170	53.2%	65 172	25.3%	245 834	95.3%	49 537	61.0%	31.6%
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	257 965	257 965	43 492	16.9%	137 170	53.2%	65 172	25.3%	245 834	95.3%	49 537	64.8%	31.6%
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	199 821	199 821	36 235	18.1%	117 868	59.0%	42 359	21.2%	196 462	98.3%	43 904	68.9%	(3.5%)
Waste Water Management	58 144	58 144	7 257	12.5%	19 302	33.2%	22 813	39.2%	49 373	84.9%	5 633	47.5%	305.0%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	655 257	655 257	300 813	45.9%	206 200	31.5%	198 668	30.3%	705 681	107.7%	161 173	99.8%	23.3%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	34 504	34 504	3 754	10.9%	3 848	11.2%	3 919	11.4%	11 521	33.4%	3 557	77.2%	10.2%
Other revenue	12 189	12 189	50 917	417.7%	42 035	344.8%	44 099	361.8%	137 051	1 124.3%	21 057	154.8%	109.4%
Government - operating	346 343	346 343	140 844	40.7%	91 103	26.3%	82 505	23.8%	314 452	90.8%	73 037	97.8%	13.0%
Government - capital	257 965	257 965	105 000	40.7%	69 000	26.7%	67 910	26.3%	241 910	93.8%	63 522	96.4%	6.9%
Interest	4 256	4 256	299	7.0%	213	5.0%	235	5.5%	746	17.5%	-	23.6%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(396 077)	(396 077)	(94 838)	23.9%	(137 877)	34.8%	(81 037)	20.5%	(313 752)	79.2%	(107 741)	111.6%	(24.8%)
Suppliers and employees	(394 578)	(394 578)	(94 838)	24.0%	(137 877)	34.9%	(81 037)	20.5%	(313 752)	79.5%	(107 741)	113.1%	(24.8%)
Finance charges	(1 499)	(1 499)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	50.0%	-
Net Cash from/(used) Operating Activities	259 180	259 180	205 976	79.5%	68 323	26.4%	117 630	45.4%	391 929	151.2%	53 432	84.0%	120.1%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(257 965)	(257 965)	(102 819)	39.9%	(76 101)	29.5%	(41 014)	15.9%	(219 934)	85.3%	(59 538)	59.1%	(31.1%)
Capital assets	(257 965)	(257 965)	(102 819)	39.9%	(76 101)	29.5%	(41 014)	15.9%	(219 934)	85.3%	(59 538)	59.1%	(31.1%)
Net Cash from/(used) Investing Activities	(257 965)	(257 965)	(102 819)	39.9%	(76 101)	29.5%	(41 014)	15.9%	(219 934)	85.3%	(59 538)	59.1%	(31.1%)
Cash Flow from Financing Activities													
Receipts	21	21	11	53.6%	10	45.4%	6	30.5%	27	129.5%	21	154.8%	(69.8%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	21	21	11	53.6%	10	45.4%	6	30.5%	27	129.5%	21	154.8%	(69.8%)
Payments	(3 046)	(3 046)	-	-	(743)	24.4%	-	-	(743)	24.4%	-	-	-
Repayment of borrowing	(3 046)	(3 046)	-	-	(743)	24.4%	-	-	(743)	24.4%	-	-	-
Net Cash from/(used) Financing Activities	(3 025)	(3 025)	11	(.4%)	(733)	24.2%	6	(.2%)	(715)	23.7%	21	(2.2%)	(69.8%)
Net Increase/(Decrease) in cash held	(1 809)	(1 809)	103 169	(5 703.1%)	(8 512)	470.5%	76 623	(4 235.7%)	171 279	(9 468.3%)	(6 084)	(621.1%)	(1 359.4%)
Cash/cash equivalents at the year begin:	22 317	22 317	34 626	155.2%	137 795	617.4%	129 283	579.3%	34 626	155.2%	117 505	147.7%	10.0%
Cash/cash equivalents at the year end:	20 508	20 508	137 795	671.9%	129 283	630.4%	205 905	1 004.0%	205 905	1 004.0%	111 421	499.2%	84.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	2 621	2.0%	1 948	1.5%	1 182	.9%	124 340	95.6%	130 092	68.1%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	196	.9%	273	1.3%	131	.6%	21 202	97.2%	21 803	11.4%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	42	.1%	29	.1%	37	.1%	39 335	99.7%	39 443	20.6%	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	(0)	.1%	(306)	99.9%	(306)	(.2%)	-	-	-
Total By Income Source	2 858	1.5%	2 250	1.2%	1 350	.7%	184 572	96.6%	191 031	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	1 579	12.9%	890	7.3%	291	2.4%	9 519	77.5%	12 280	6.4%	-	-	-
Commercial	852	2.7%	614	1.9%	679	2.1%	29 721	93.3%	31 866	16.7%	-	-	-
Households	361	.2%	558	.4%	203	.1%	143 311	99.2%	144 432	75.6%	-	-	-
Other	66	2.7%	188	7.7%	178	7.3%	2 021	82.4%	2 453	1.3%	-	-	-
Total By Customer Group	2 858	1.5%	2 250	1.2%	1 350	.7%	184 572	96.6%	191 031	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(8 033)	(14.1%)	1 516	2.7%	12 144	21.3%	51 377	90.1%	57 005	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	(8 033)	(14.1%)	1 516	2.7%	12 144	21.3%	51 377	90.1%	57 005	100.0%

Contact Details

Municipal Manager	Mr Sibusiso Emmanuel Bukhosini	035 573 8600
Financial Manager	Mr Njabulo Dludla	035 573 8615

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MFOLOZI (KZN281)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	136 377	138 008	48 500	35.6%	53 268	39.1%	31 131	22.6%	132 900	96.3%	31 954	82.5%	(2.6%)
Property rates	5 975	8 475	3 378	56.5%	3 527	59.0%	3 538	41.7%	10 443	123.2%	1 656	86.4%	113.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	137.0%	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	111	-	119	-	119	-	349	-	-	-	(100.0%)
Service charges - other	338	338	-	-	-	-	-	-	-	-	62	24.9%	(100.0%)
Rental of facilities and equipment	520	220	24	4.7%	14	2.6%	3	1.5%	41	18.7%	46	62.6%	(92.8%)
Interest earned - external investments	800	500	-	-	-	-	-	-	-	-	81	51.7%	(100.0%)
Interest earned - outstanding debtors	-	400	268	-	113	-	104	26.0%	485	121.3%	238	-	(56.3%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	800	300	8	1.0%	21	2.6%	130	43.3%	159	53.0%	54	17.3%	140.0%
Licences and permits	400	400	54	13.5%	9	2.3%	1	.2%	64	16.0%	88	65.2%	(99.1%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	112 439	127 145	44 632	39.7%	47 614	42.3%	27 203	21.4%	119 449	93.9%	29 270	80.9%	(7.1%)
Other own revenue	15 105	231	25	.2%	1 244	8.2%	34	14.5%	1 303	563.9%	459	178.1%	(92.7%)
Gains on disposal of PPE	-	-	-	-	608	-	-	-	608	-	-	-	-
Operating Expenditure	120 000	133 078	32 721	27.3%	28 110	23.4%	26 716	20.1%	87 547	65.8%	27 713	85.1%	(3.6%)
Employee related costs	42 904	56 785	10 793	25.2%	12 574	29.3%	11 504	20.3%	34 870	61.4%	10 452	77.8%	10.1%
Remuneration of councillors	8 849	-	2 218	25.1%	2 214	25.0%	3 456	-	7 888	-	1 504	63.5%	129.7%
Debt impairment	-	265	17	-	-	-	-	-	17	6.4%	-	-	-
Depreciation and asset impairment	-	1 800	-	-	-	-	-	-	-	-	-	50.0%	-
Finance charges	-	153	45	-	36	-	63	41.5%	145	95.0%	-	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	3 180	-	-	-	-	-	-	-	-	-	-	-
Contracted services	4 800	38 643	10 910	227.3%	7 238	150.8%	7 290	18.9%	25 437	65.8%	787	82.4%	826.7%
Transfers and grants	-	1 210	341	-	466	-	206	17.0%	1 013	83.7%	86	69.8%	140.7%
Other expenditure	63 447	31 043	8 398	13.2%	5 582	8.8%	4 197	13.5%	18 177	58.6%	14 884	95.0%	(71.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	16 377	4 930	15 779		25 159		4 415		45 353		4 242		
Transfers recognised - capital	43 623	31 292	-	-	16 311	37.4%	-	-	16 311	52.1%	1 725	150.2%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	123	-	150	-	178	-	451	-	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	60 000	36 222	15 902		41 619		4 594		62 115		5 967		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	60 000	36 222	15 902		41 619		4 594		62 115		5 967		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	60 000	36 222	15 902		41 619		4 594		62 115		5 967		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	60 000	36 222	15 902		41 619		4 594		62 115		5 967		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	60 000	60 000	7 303	12.2%	10 822	18.0%	1 286	2.1%	19 412	32.4%	-	52.5%	(100.0%)
National Government	43 623	43 623	5 297	12.1%	10 801	24.8%	1 251	2.9%	17 348	39.8%	-	61.9%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	43 623	43 623	5 297	12.1%	10 801	24.8%	1 251	2.9%	17 348	39.8%	-	61.9%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	76.6%	-
Internally generated funds	16 377	16 377	2 006	12.3%	22	.1%	35	.2%	2 063	12.6%	-	8.6%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	60 000	60 000	7 303	12.2%	10 822	18.0%	1 286	2.1%	19 412	32.4%	-	52.5%	(100.0%)
Governance and Administration	-	-	2 006	-	10 822	-	318	-	13 146	-	-	-	(100.0%)
Executive & Council	-	-	-	-	22	-	35	-	57	-	-	-	(100.0%)
Budget & Treasury Office	-	-	1 901	-	10 310	-	283	-	12 493	-	-	-	(100.0%)
Corporate Services	-	-	106	-	491	-	-	-	597	-	-	-	-
Community and Public Safety	-	-	5 297	-	-	-	969	-	6 265	-	-	-	(100.0%)
Community & Social Services	-	-	5 297	-	-	-	969	-	6 265	-	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	30 623	30 623	-	-	-	-	-	-	-	-	-	56.5%	-
Planning and Development	26 623	26 623	-	-	-	-	-	-	-	-	-	56.5%	-
Road Transport	4 000	4 000	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	13 000	13 000	-	-	-	-	-	-	-	-	-	-	-
Electricity	13 000	13 000	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	16 377	16 377	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	136 378	169 300	74 586	54.7%	60 706	44.5%	43 348	25.6%	178 640	105.5%	38 634	99.3%	12.2%
Property rates, penalties and collection charges	5 975	8 475	3 766	63.0%	3 225	54.0%	2 337	27.6%	9 327	110.1%	3 376	108.8%	(30.8%)
Service charges	338	337	-	-	-	-	5	1.4%	5	1.4%	32	24.3%	(85.1%)
Other revenue	16 826	1 151	2 817	16.7%	5 075	30.2%	2 992	259.9%	10 884	945.6%	3 631	218.0%	(17.6%)
Government - operating	112 439	127 145	46 887	41.7%	36 342	32.3%	29 210	23.0%	112 439	88.4%	29 765	97.5%	(1.9%)
Government - capital	-	31 292	21 000	-	16 000	-	8 623	27.6%	45 623	145.8%	1 725	93.7%	399.9%
Interest	800	900	116	14.5%	64	8.0%	182	20.2%	362	40.2%	106	58.0%	71.3%
Dividends	-	0	-	-	-	-	-	-	-	-	-	-	-
Payments	(120 001)	(131 013)	(42 278)	35.2%	(51 323)	42.8%	(16 416)	12.5%	(110 016)	84.0%	(29 365)	97.1%	(44.1%)
Suppliers and employees	(120 001)	(129 803)	(42 278)	35.2%	(51 323)	42.8%	(16 416)	12.6%	(110 016)	84.8%	(29 365)	98.2%	(44.1%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(1 210)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	16 377	38 287	32 308	197.3%	9 383	57.3%	26 932	70.3%	68 623	179.2%	9 269	104.7%	190.6%
Cash Flow from Investing Activities													
Receipts	43 623	-	-	-	586	1.3%	-	-	586	-	-	-	-
Proceeds on disposal of PPE	43 623	-	-	-	586	1.3%	-	-	586	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(60 000)	(36 222)	(23 893)	39.8%	(16 794)	28.0%	(8 403)	23.2%	(49 090)	135.5%	(12 150)	75.3%	(30.8%)
Capital assets	(60 000)	(36 222)	(23 893)	39.8%	(16 794)	28.0%	(8 403)	23.2%	(49 090)	135.5%	(12 150)	75.3%	(30.8%)
Net Cash from/(used) Investing Activities	(16 377)	(36 222)	(23 893)	145.9%	(16 207)	99.0%	(8 403)	23.2%	(48 504)	133.9%	(12 150)	75.3%	(30.8%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(1 800)	(612)	-	-	-	(612)	34.0%	(1 224)	68.0%	-	-	(100.0%)
Repayment of borrowing	-	(1 800)	(612)	-	-	-	(612)	34.0%	(1 224)	68.0%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	-	(1 800)	(612)	-	-	-	(612)	34.0%	(1 224)	68.0%	-	127.3%	(100.0%)
Net Increase/(Decrease) in cash held	-	266	7 803	-	(6 825)	-	17 917	6 743.9%	18 896	7 112.3%	(2 882)	875.5%	(721.8%)
Cash/cash equivalents at the year begin:	2 354	1 614	1 614	68.6%	9 417	400.0%	2 593	160.7%	1 614	100.0%	21 844	95.3%	(88.1%)
Cash/cash equivalents at the year end:	2 354	1 879	9 417	400.0%	2 593	110.1%	20 510	1 091.3%	20 510	1 091.3%	18 963	805.6%	8.2%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - I Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 074	21.6%	637	12.8%	301	6.1%	2 966	59.6%	4 978	70.7%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	35	8.2%	20	4.8%	17	4.0%	352	82.9%	424	6.0%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	61	3.7%	51	3.1%	49	3.0%	1 473	90.2%	1 634	23.2%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1)	(44.4%)	1	36.6%	0	10.8%	3	97.0%	3	-	-	-	-
Total By Income Source	1 169	16.6%	708	10.1%	368	5.2%	4 794	68.1%	7 039	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	353	25.1%	168	11.9%	158	11.2%	731	51.9%	1 410	20.0%	-	-	-
Commercial	484	20.4%	372	15.7%	88	3.7%	1 427	60.2%	2 371	33.7%	-	-	-
Households	208	7.9%	118	4.5%	79	3.0%	2 226	84.6%	2 631	37.4%	-	-	-
Other	124	19.7%	50	8.0%	43	6.9%	410	65.4%	627	8.9%	-	-	-
Total By Customer Group	1 169	16.6%	708	10.1%	368	5.2%	4 794	68.1%	7 039	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	714	41.8%	136	8.0%	342	20.0%	518	30.3%	1 711	76.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(81)	(15.7%)	(23)	(4.4%)	33	6.3%	585	113.8%	514	23.1%
Total	634	28.5%	114	5.1%	374	16.8%	1 103	49.6%	2 225	100.0%

Contact Details

Municipal Manager	Mr Khulumokwakhe Elliot Gamede	035 580 1421
Financial Manager	Mr Johannes Velangezwi Nkosi	035 580 1421

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMHLATHUZE (KZN282)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	2 895 441	2 815 155	899 837	31.1%	624 602	21.6%	598 287	21.3%	2 122 725	75.4%	683 233	74.8%	(12.4%)
Property rates	452 872	445 589	139 944	30.9%	100 286	22.1%	100 828	22.6%	341 057	76.5%	99 987	74.0%	.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	1 530 535	1 378 359	472 599	30.9%	249 439	16.3%	295 170	21.4%	1 017 208	73.8%	363 269	75.0%	(18.7%)
Service charges - water revenue	309 981	310 516	86 050	27.8%	91 561	29.5%	118 974	38.3%	296 586	95.5%	81 819	78.6%	45.4%
Service charges - sanitation revenue	91 648	92 829	22 249	24.3%	23 660	25.8%	23 336	25.1%	69 246	74.6%	22 565	75.5%	3.4%
Service charges - refuse revenue	76 575	94 738	24 290	31.7%	24 580	32.1%	24 567	25.9%	73 437	77.5%	18 455	76.8%	33.1%
Service charges - other	4 140	884	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	8 008	8 008	2 305	28.8%	1 807	22.6%	1 701	21.2%	5 813	72.6%	3 118	74.4%	(45.5%)
Interest earned - external investments	41 942	52 001	12 597	30.0%	20 897	49.8%	12 209	23.5%	45 702	87.9%	9 869	72.9%	23.7%
Interest earned - outstanding debtors	53	53	18	35.0%	22	42.3%	30	56.0%	70	133.3%	8	58.8%	262.3%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	7 563	6 763	2 097	27.7%	1 621	21.4%	1 242	18.4%	4 960	73.3%	572	68.5%	117.0%
Licences and permits	3 609	3 609	943	26.1%	901	25.0%	1 014	28.1%	2 859	79.2%	1 070	76.7%	(5.2%)
Agency services	7 390	7 390	1 568	21.2%	1 459	19.7%	1 661	22.5%	4 687	63.4%	1 657	70.6%	.2%
Transfers recognised - operational	326 359	328 710	131 058	40.2%	98 116	30.1%	5 807	1.8%	234 981	71.5%	80 476	73.4%	(92.8%)
Other own revenue	34 764	85 706	4 056	11.7%	5 429	15.6%	12 042	14.1%	21 528	25.1%	367	57.9%	3 183.3%
Gains on disposal of PPE	-	-	62	-	4 824	-	(295)	-	4 591	-	-	-	(100.0%)
Operating Expenditure	2 882 744	2 878 250	772 434	26.8%	658 420	22.8%	656 009	22.8%	2 086 863	72.5%	759 021	74.1%	(13.6%)
Employee related costs	728 269	716 066	170 681	23.4%	177 255	24.3%	175 787	24.5%	523 722	73.1%	160 084	70.9%	9.8%
Remuneration of councillors	29 147	29 533	6 715	23.0%	6 713	23.0%	8 614	29.2%	22 041	74.6%	7 129	69.9%	20.8%
Debt impairment	26 388	26 388	4 413	16.7%	8 796	33.3%	6 597	25.0%	19 805	75.1%	18 759	75.0%	(64.8%)
Depreciation and asset impairment	376 848	376 848	94 199	25.0%	94 197	25.0%	94 147	25.0%	282 543	75.0%	76 843	75.0%	22.5%
Finance charges	73 401	73 639	18 588	25.3%	18 350	25.0%	18 350	24.9%	55 289	75.1%	11 873	75.0%	54.6%
Bulk purchases	1 074 886	967 517	355 736	33.1%	156 811	14.6%	200 092	20.7%	712 639	73.7%	284 375	71.3%	(29.6%)
Other Materials	160 405	68 822	19 369	12.1%	26 755	16.7%	13 421	19.5%	59 545	86.5%	51 332	90.0%	(73.9%)
Contracted services	151 897	229 957	43 614	28.7%	79 913	52.6%	75 522	32.8%	199 049	86.6%	55 869	93.3%	35.2%
Transfers and grants	11 729	12 161	4 206	35.9%	2 400	20.5%	1 243	10.2%	7 848	64.5%	945	57.1%	31.6%
Other expenditure	249 775	377 320	54 915	22.0%	87 230	34.9%	62 237	16.5%	204 382	54.2%	91 812	78.1%	(32.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	12 697	(63 095)	127 402		(33 818)		(57 723)		35 862		(75 788)		
Transfers recognised - capital	147 305	151 739	-	-	-	-	0	-	0	-	0	-	7 100.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	160 002	88 644	127 402		(33 818)		(57 723)		35 862		(75 788)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	160 002	88 644	127 402		(33 818)		(57 723)		35 862		(75 788)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	160 002	88 644	127 402		(33 818)		(57 723)		35 862		(75 788)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	160 002	88 644	127 402		(33 818)		(57 723)		35 862		(75 788)		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	521 255	570 505	33 520	6.4%	100 586	19.3%	91 707	16.1%	225 814	39.6%	101 476	40.6%	(9.6%)
National Government	137 805	147 739	6 885	5.0%	42 657	31.0%	27 179	18.4%	76 721	51.9%	34 236	43.4%	(20.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	(110)	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	137 805	147 739	6 885	5.0%	42 657	31.0%	27 179	18.4%	76 721	51.9%	34 126	43.4%	(20.4%)
Borrowing	100 000	109 969	2 716	2.7%	18 944	18.9%	36 521	33.2%	58 182	52.9%	41 902	33.8%	(12.8%)
Internally generated funds	283 450	311 740	23 607	8.3%	38 321	13.5%	28 007	9.0%	89 934	28.8%	25 448	47.3%	10.1%
Public contributions and donations	-	1 058	313	-	665	-	-	-	978	92.4%	-	-	-
Capital Expenditure Standard Classification	521 255	570 505	33 520	6.4%	100 586	19.3%	91 707	16.1%	225 814	39.6%	101 476	40.6%	(9.6%)
Governance and Administration	90 089	126 644	20	-	3 404	3.8%	39 672	31.3%	43 096	34.0%	6 027	43.8%	558.2%
Executive & Council	119	119	20	16.6%	53	44.8%	-	-	73	61.5%	13	15.6%	(100.0%)
Budget & Treasury Office	30 441	452	-	-	74	.2%	164	36.2%	238	52.6%	-	26.4%	(100.0%)
Corporate Services	59 529	126 073	-	-	3 277	5.5%	39 509	31.3%	42 785	33.9%	6 014	44.6%	556.9%
Community and Public Safety	61 247	72 261	8 591	14.0%	6 137	10.0%	4 970	6.9%	19 697	27.3%	15 505	24.0%	(67.9%)
Community & Social Services	42 874	44 651	1 954	4.6%	1 206	2.8%	2 697	6.0%	5 857	13.1%	4 963	41.4%	(45.7%)
Sport And Recreation	16 248	20 967	3 393	20.9%	3 972	24.4%	2 128	10.1%	9 493	45.3%	8 859	26.9%	(76.0%)
Public Safety	275	6 642	3 244	1 179.6%	959	348.8%	144	2.2%	4 348	65.5%	1 373	13.5%	(89.5%)
Housing	-	-	-	-	-	-	-	-	-	-	(88)	1.5%	(100.0%)
Health	1 850	-	-	-	-	-	-	-	-	-	397	67.2%	(100.0%)
Economic and Environmental Services	95 607	116 196	15 322	16.0%	22 755	23.8%	9 131	7.9%	47 208	40.6%	16 709	53.2%	(45.4%)
Planning and Development	4 797	12 261	350	7.3%	1 617	33.7%	3 881	31.7%	5 848	47.7%	-	6.0%	(100.0%)
Road Transport	90 810	103 195	14 973	16.5%	21 138	23.3%	5 250	5.1%	41 361	40.1%	16 709	56.4%	(68.6%)
Environmental Protection	-	740	-	-	-	-	-	-	-	-	-	-	-
Trading Services	274 313	255 404	9 588	3.5%	68 290	24.9%	37 934	14.9%	115 812	45.3%	60 218	39.9%	(37.0%)
Electricity	82 142	91 917	2 575	3.1%	10 984	13.4%	9 875	10.7%	23 433	25.5%	24 254	27.7%	(59.3%)
Water	97 633	82 506	2 020	2.1%	35 861	36.7%	7 907	9.6%	45 788	55.5%	27 276	43.4%	(71.0%)
Waste Water Management	92 038	78 490	4 994	5.4%	21 438	23.3%	13 878	17.7%	40 309	51.4%	6 888	53.7%	101.5%
Waste Management	2 500	2 492	-	-	7	.3%	6 275	251.8%	6 282	252.1%	1 800	51.4%	248.6%
Other	-	-	-	-	-	-	-	-	-	-	3 016	-	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	2 887 988	2 867 408	850 551	29.5%	689 575	23.9%	718 658	25.1%	2 258 784	78.8%	845 946	86.2%	(15.0%)
Property rates, penalties and collection charges	434 758	427 766	99 879	23.0%	100 320	23.1%	100 885	23.6%	301 083	70.4%	96 391	71.0%	4.7%
Service charges	1 876 238	1 745 663	543 864	29.0%	400 821	21.4%	397 713	22.8%	1 342 398	76.9%	573 653	81.5%	(30.7%)
Other revenue	61 334	158 255	30 415	49.6%	74 486	121.4%	37 458	23.7%	142 359	90.0%	42 808	256.8%	(12.5%)
Government - operating	326 359	328 710	145 525	44.6%	29 061	8.9%	82 680	25.2%	257 266	78.3%	82 261	91.9%	.5%
Government - capital	147 305	151 739	16 000	10.9%	63 467	43.1%	87 742	57.8%	167 209	110.2%	40 017	96.4%	119.3%
Interest	41 995	55 275	14 868	35.4%	21 421	51.0%	12 181	22.0%	48 470	87.7%	10 817	79.7%	12.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 394 083)	(2 406 672)	(717 761)	30.0%	(581 838)	24.3%	(524 518)	21.8%	(1 824 117)	75.8%	(637 968)	78.4%	(17.8%)
Suppliers and employees	(2 308 953)	(2 320 872)	(713 596)	30.9%	(548 882)	23.8%	(517 773)	22.3%	(1 780 252)	76.7%	(628 994)	79.6%	(17.7%)
Finance charges	(73 401)	(73 639)	-	-	(30 518)	41.6%	(5 379)	7.3%	(35 897)	48.7%	(8 178)	42.4%	(34.2%)
Transfers and grants	(11 729)	(12 161)	(4 165)	35.5%	(2 438)	20.8%	(1 366)	11.2%	(7 969)	65.5%	(797)	61.7%	71.5%
Net Cash from/(used) Operating Activities	493 905	460 736	132 790	26.9%	107 737	21.8%	194 140	42.1%	434 667	94.3%	207 978	133.1%	(6.7%)
Cash Flow from Investing Activities													
Receipts	-	4 300	4 300	-	-	-	707	16.4%	5 007	116.4%	1 606	2 001.8%	(56.0%)
Proceeds on disposal of PPE	-	4 300	4 300	-	-	-	707	16.4%	5 007	116.4%	1 606	-	(56.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(499 283)	(525 280)	(139 199)	27.9%	(100 922)	20.2%	(97 490)	18.6%	(337 611)	64.3%	(106 773)	70.3%	(8.7%)
Capital assets	(499 283)	(525 280)	(139 199)	27.9%	(100 922)	20.2%	(97 490)	18.6%	(337 611)	64.3%	(106 773)	70.3%	(8.7%)
Net Cash from/(used) Investing Activities	(499 283)	(520 980)	(134 899)	27.0%	(100 922)	20.2%	(96 783)	18.6%	(332 604)	63.8%	(105 167)	69.9%	(8.0%)
Cash Flow from Financing Activities													
Receipts	100 000	7 219	4 092	4.1%	3 127	3.1%	1 093	15.1%	8 312	115.1%	6 517	102.0%	(83.2%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	100 000	-	-	-	-	-	-	-	-	-	-	100.0%	-
Increase (decrease) in consumer deposits	-	7 219	4 092	-	3 127	-	1 093	15.1%	8 312	115.1%	6 517	910.5%	(83.2%)
Payments	(158 864)	(155 996)	-	-	(49 440)	31.1%	(26 733)	17.1%	(76 173)	48.8%	(23 935)	53.5%	11.7%
Repayment of borrowing	(158 864)	(155 996)	-	-	(49 440)	31.1%	(26 733)	17.1%	(76 173)	48.8%	(23 935)	53.5%	11.7%
Net Cash from/(used) Financing Activities	(58 864)	(148 777)	4 092	(7.0%)	(46 312)	78.7%	(25 641)	17.2%	(67 861)	45.6%	(17 418)	136.0%	47.2%
Net Increase/(Decrease) in cash held	(64 242)	(209 022)	1 983	(3.1%)	(39 497)	61.5%	71 716	(34.3%)	34 202	(16.4%)	85 393	321.8%	(16.0%)
Cash/cash equivalents at the year begin:	592 178	719 789	701 690	118.5%	703 673	118.8%	664 176	92.3%	701 690	97.5%	860 761	100.0%	(22.8%)
Cash/cash equivalents at the year end:	527 936	510 768	703 673	133.3%	664 176	125.8%	735 892	144.1%	735 892	144.1%	946 154	159.8%	(22.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	99 428	49.6%	3 674	1.8%	3 368	1.7%	93 892	46.9%	200 362	40.0%	13	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	132 671	90.9%	1 198	.8%	927	.6%	11 100	7.6%	145 896	29.1%	14	-	-
Receivables from Non-exchange Transactions - Property Rates	32 497	52.0%	1 937	3.1%	1 347	2.2%	26 738	42.8%	62 520	12.5%	100	.2%	-
Receivables from Exchange Transactions - Waste Water Management	13 915	65.4%	688	3.2%	558	2.6%	6 105	28.7%	21 266	4.2%	21	.1%	-
Receivables from Exchange Transactions - Waste Management	6 343	59.1%	427	4.0%	369	3.4%	3 585	33.4%	10 724	2.1%	15	.1%	-
Receivables from Exchange Transactions - Property Rental Debtors	585	5.9%	139	1.4%	134	1.4%	9 059	91.4%	9 916	2.0%	-	-	-
Interest on Arrear Debtor Accounts	399	9.7%	207	5.0%	194	4.7%	3 310	80.5%	4 110	.8%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	11 334	24.6%	495	1.1%	(172)	(.4%)	34 434	74.7%	46 091	9.2%	16	-	-
Total By Income Source	297 172	59.3%	8 765	1.7%	6 724	1.3%	188 224	37.6%	500 886	100.0%	179	-	-
Debtors Age Analysis By Customer Group													
Organs of State	7 525	41.6%	261	1.4%	117	.6%	10 167	56.3%	18 069	3.6%	-	-	-
Commercial	233 963	79.2%	3 454	1.2%	1 577	.5%	56 362	19.1%	295 356	59.0%	-	-	-
Households	54 392	30.8%	5 247	3.0%	4 728	2.7%	112 398	63.6%	176 765	35.3%	-	-	-
Other	1 294	12.1%	(196)	(1.8%)	302	2.8%	9 297	86.9%	10 696	2.1%	179	1.7%	-
Total By Customer Group	297 172	59.3%	8 765	1.7%	6 724	1.3%	188 224	37.6%	500 886	100.0%	179	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	61 878	100.0%	-	-	-	-	-	-	61 878	25.5%
Bulk Water	12 006	100.0%	-	-	-	-	-	-	12 006	5.0%
PAYE deductions	8 209	100.0%	-	-	-	-	-	-	8 209	3.4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	8 612	100.0%	-	-	-	-	-	-	8 612	3.6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	150 466	100.0%	-	-	-	-	-	-	150 466	62.1%
Auditor-General	108	100.0%	-	-	-	-	-	-	108	-
Other	1 098	100.0%	-	-	-	-	-	-	1 098	.5%
Total	242 377	100.0%	-	-	-	-	-	-	242 377	100.0%

Contact Details

Municipal Manager	Dr Nhlanhla J. Sibeko	035 907 5100
Financial Manager	Mr Mxolisi Kunene	035 907 5090

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMLALAZI (KZN284)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	341 541	343 496	151 104	44.2%	25 995	7.6%	149 508	43.5%	326 607	95.1%	104 800	72.1%	42.7%
Property rates	51 482	54 550	74 953	145.6%	(215)	(.4%)	3 974	7.3%	78 713	144.3%	5 151	27.6%	(22.8%)
Property rates - penalties and collection charges	4 072	-	2 092	51.4%	1 553	38.2%	(1 605)	-	2 040	-	951	68.0%	(268.7%)
Service charges - electricity revenue	58 418	60 898	14 459	24.8%	19 593	33.5%	16 718	27.5%	50 770	83.4%	14 954	67.9%	11.8%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	10 452	10 921	2 987	28.6%	3 043	29.1%	2 945	27.0%	8 975	82.2%	2 951	67.1%	(.2%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 309	1 309	752	57.4%	24	1.8%	267	20.4%	1 042	79.6%	102	43.5%	162.3%
Interest earned - external investments	6 899	7 399	44	.6%	113	1.6%	90	1.2%	247	3.3%	1 344	57.4%	(93.3%)
Interest earned - outstanding debtors	716	716	-	-	-	-	-	-	-	-	141	68.9%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	36 728	36 728	25	.1%	40	.1%	22 952	62.5%	23 017	62.7%	31	42.6%	73 543.5%
Licences and permits	73	73	1	.8%	3	4.2%	9	12.6%	13	17.6%	847	64.1%	(98.9%)
Agency services	3 737	3 737	(1 675)	(44.8%)	790	21.1%	2 922	78.2%	2 037	54.5%	-	-	(100.0%)
Transfers recognised - operational	164 648	164 159	57 383	34.9%	-	-	100 966	61.5%	158 349	96.5%	77 556	98.6%	30.2%
Other own revenue	2 011	2 027	84	4.2%	1 049	52.1%	269	13.3%	1 403	69.2%	451	22.7%	(40.2%)
Gains on disposal of PPE	995	980	0	-	0	-	0	-	1	.1%	320	246.4%	(100.0%)
Operating Expenditure	384 840	389 302	81 108	21.1%	95 833	24.9%	91 518	23.5%	268 459	69.0%	78 195	72.1%	17.0%
Employee related costs	113 956	107 382	25 870	22.7%	29 793	26.1%	25 237	23.5%	80 900	75.3%	23 083	75.7%	9.3%
Remuneration of councillors	20 115	20 529	4 719	23.5%	4 752	23.6%	5 613	27.3%	15 084	73.5%	4 782	72.2%	17.4%
Debt impairment	44 442	44 442	11 111	25.0%	11 111	25.0%	11 111	25.0%	33 332	75.0%	6 114	52.8%	81.7%
Depreciation and asset impairment	43 708	45 928	9 996	22.9%	12 832	29.4%	13 056	28.4%	35 884	78.1%	9 731	79.2%	34.2%
Finance charges	567	567	256	45.2%	-	-	244	43.2%	501	88.4%	265	75.8%	(7.9%)
Bulk purchases	48 916	48 416	10 706	21.9%	10 904	22.3%	10 710	22.1%	32 321	66.8%	9 568	63.4%	11.9%
Other Materials	10 671	9 523	1 715	16.1%	2 129	19.9%	2 584	27.1%	6 427	67.5%	-	-	(100.0%)
Contracted services	65 669	71 138	9 575	14.6%	16 951	25.8%	14 193	20.0%	40 720	57.2%	8 533	71.7%	66.3%
Transfers and grants	3 891	4 145	1 020	26.2%	804	20.7%	316	7.6%	2 140	51.6%	1 117	60.5%	(71.7%)
Other expenditure	32 905	37 233	6 141	18.7%	6 557	19.9%	8 453	22.7%	21 151	56.8%	15 002	78.4%	(43.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(43 299)	(45 806)	69 996		(69 838)		57 990		58 148		26 605		
Transfers recognised - capital	50 448	52 150	-	-	-	-	-	-	-	-	21 915	69.5%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	7 150	6 344	69 996		(69 838)		57 990		58 148		48 520		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	7 150	6 344	69 996		(69 838)		57 990		58 148		48 520		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	7 150	6 344	69 996		(69 838)		57 990		58 148		48 520		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	7 150	6 344	69 996		(69 838)		57 990		58 148		48 520		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	50 448	50 448	9 423	18.7%	11 921	23.6%	4 745	9.4%	26 089	51.7%	16 209	50.8%	(70.7%)
National Government	50 448	50 448	9 423	18.7%	11 921	23.6%	4 745	9.4%	26 089	51.7%	16 209	73.0%	(70.7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	23.0%	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	50 448	50 448	9 423	18.7%	11 921	23.6%	4 745	9.4%	26 089	51.7%	16 209	64.0%	(70.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	50 448	50 448	9 423	18.7%	11 921	23.6%	4 745	9.4%	26 089	51.7%	16 209	50.8%	(70.7%)
Governance and Administration	4 290	4 290	-	-	708	16.5%	1 206	28.1%	1 915	44.6%	3 553	34.1%	(66.0%)
Executive & Council	500	500	-	-	-	-	498	99.7%	498	99.7%	-	11.9%	(100.0%)
Budget & Treasury Office	3 790	3 790	-	-	21	.5%	21	.5%	41	1.1%	181	20.0%	(88.5%)
Corporate Services	-	-	-	-	687	-	687	-	1 375	-	3 372	37.8%	(79.6%)
Community and Public Safety	5 353	5 353	22	.4%	88	1.7%	1 095	20.5%	1 205	22.5%	2 167	72.8%	(49.5%)
Community & Social Services	758	758	18	2.4%	35	4.7%	-	-	54	7.1%	1 769	535.2%	(100.0%)
Sport And Recreation	4 530	4 530	-	-	41	.9%	943	20.8%	984	21.7%	208	52.4%	353.2%
Public Safety	65	65	4	6.1%	12	18.5%	152	233.9%	168	258.5%	115	47.3%	31.8%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	75	70.3%	(100.0%)
Economic and Environmental Services	38 615	38 615	9 400	24.3%	10 784	27.9%	2 316	6.0%	22 500	58.3%	10 161	50.2%	(77.2%)
Planning and Development	550	550	-	-	-	-	-	-	-	-	92	1 211.3%	(100.0%)
Road Transport	38 065	38 065	9 400	24.7%	10 784	28.3%	2 316	6.1%	22 500	59.1%	10 069	49.6%	(77.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	2 190	2 190	-	-	341	15.6%	127	5.8%	468	21.4%	329	61.9%	(61.3%)
Electricity	1 540	1 540	-	-	341	22.2%	127	8.3%	468	30.4%	197	63.0%	(35.4%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	650	650	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	132	55.0%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	347 234	351 698	124 682	35.9%	154 017	44.4%	96 437	27.4%	375 136	106.7%	80 321	91.8%	20.1%
Property rates, penalties and collection charges	52 776	102 431	13 134	24.9%	14 025	26.6%	7 831	7.6%	34 990	34.2%	5 935	67.1%	32.0%
Service charges	58 540	8 885	9 564	16.3%	14 504	24.8%	17 237	194.0%	41 306	464.9%	17 853	89.1%	(3.5%)
Other revenue	14 348	14 312	44 601	310.8%	125 487	874.6%	30 770	215.0%	200 858	1 403.4%	6 250	168.3%	392.3%
Government - operating	164 648	160 411	57 383	34.9%	-	-	40 599	25.3%	97 982	61.1%	46 860	102.9%	(13.4%)
Government - capital	50 448	59 186	-	-	-	-	-	-	-	-	2 539	68.9%	(100.0%)
Interest	6 473	6 473	-	-	-	-	-	-	-	-	885	55.5%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(300 290)	(327 755)	(65 063)	21.7%	(88 076)	29.3%	(74 788)	22.8%	(227 927)	69.5%	(42 568)	69.5%	75.7%
Suppliers and employees	(295 832)	(323 995)	(64 842)	21.9%	(87 272)	29.5%	(74 408)	23.0%	(226 522)	69.9%	(41 451)	69.7%	79.5%
Finance charges	(567)	(567)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(3 891)	(3 193)	(221)	5.7%	(804)	20.7%	(380)	11.9%	(1 405)	44.0%	(1 117)	63.3%	(66.0%)
Net Cash from/(used) Operating Activities	46 944	23 943	59 619	127.0%	65 941	140.5%	21 649	90.4%	147 209	614.8%	37 753	390.5%	(42.7%)
Cash Flow from Investing Activities													
Receipts	150	150	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	155	155	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	(5)	(5)	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(50 390)	(50 390)	(3 443)	6.8%	(11 921)	23.7%	(7 682)	15.2%	(23 046)	45.7%	(12 830)	62.5%	(40.1%)
Capital assets	(50 390)	(50 390)	(3 443)	6.8%	(11 921)	23.7%	(7 682)	15.2%	(23 046)	45.7%	(12 830)	62.5%	(40.1%)
Net Cash from/(used) Investing Activities	(50 240)	(50 240)	(3 443)	6.9%	(11 921)	23.7%	(7 682)	15.3%	(23 046)	45.9%	(12 830)	62.6%	(40.1%)
Cash Flow from Financing Activities													
Receipts	55	55	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	55	55	-	-	-	-	-	-	-	-	-	-	-
Payments	(343)	(343)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(343)	(343)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(288)	(288)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(3 584)	(26 585)	56 176	(1 567.4%)	54 019	(1 507.2%)	13 967	(52.5%)	124 163	(467.0%)	24 924	(137.5%)	(44.0%)
Cash/cash equivalents at the year begin:	73 889	86 112	86 123	116.6%	142 299	192.6%	196 318	228.0%	86 123	100.0%	140 513	100.0%	39.7%
Cash/cash equivalents at the year end:	70 305	59 527	142 299	202.4%	196 318	279.2%	210 285	353.3%	210 285	353.3%	165 437	223.9%	27.1%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group													
Orgons of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	3 309	100.0%	-	-	-	-	-	-	3 309	9.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	32 210	100.0%	-	-	-	-	-	-	32 210	90.7%
Total	35 519	100.0%	-	-	-	-	-	-	35 519	100.0%

Contact Details

Municipal Manager	Mr R Mnguni	035 473 3337
Financial Manager	Mr ZN Mhlongo	035 473 3312

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MTHONJANENI (KZN285)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	144 513	147 299	40 039	27.7%	36 494	25.3%	8 029	5.5%	84 562	57.4%	35 533	83.6%	(77.4%)
Property rates	13 165	13 165	1 420	10.8%	1 707	13.0%	2 729	20.7%	5 857	44.5%	2 780	67.3%	(1.8%)
Property rates - penalties and collection charges	-	-	103	-	260	-	-	-	363	-	300	112.0%	(100.0%)
Service charges - electricity revenue	22 375	22 851	7 846	35.1%	11 113	49.7%	4 108	18.0%	23 067	100.9%	4 134	91.8%	(.6%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 163	1 163	355	30.5%	227	19.5%	374	32.2%	956	82.3%	357	97.6%	4.6%
Service charges - other	-	(475)	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	252	252	36	14.4%	22	8.9%	45	17.7%	103	41.0%	44	61.6%	1.7%
Interest earned - external investments	3 335	3 335	119	3.6%	-	-	241	7.2%	360	10.8%	508	47.0%	(52.5%)
Interest earned - outstanding debtors	-	-	-	-	32	-	27	-	58	-	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	21 400	21 400	3 701	17.3%	295	1.4%	8	-	4 004	18.7%	6 801	84.9%	(99.9%)
Licences and permits	2 693	2 693	461	17.1%	107	4.0%	269	10.0%	838	31.1%	431	53.2%	(37.6%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	76 584	79 370	25 468	33.3%	22 440	29.3%	-	-	47 909	60.4%	19 524	96.7%	(100.0%)
Other own revenue	3 546	3 545	530	14.9%	290	8.2%	227	6.4%	1 047	29.5%	652	42.2%	(65.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	121 935	125 805	33 648	27.6%	28 074	23.0%	21 949	17.4%	83 671	66.5%	32 582	56.8%	(32.6%)
Employee related costs	46 818	44 516	8 997	19.2%	12 324	26.3%	10 812	24.3%	32 133	72.2%	8 097	57.2%	33.5%
Remuneration of councillors	8 131	7 674	2 304	28.3%	1 731	21.3%	2 328	30.3%	6 362	82.9%	1 630	65.0%	42.8%
Debt impairment	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	5 809	5 809	-	-	-	-	-	-	-	-	561	15.2%	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	23 800	24 307	6 743	28.3%	1 520	6.4%	4 547	18.7%	12 811	52.7%	4 497	66.8%	1.1%
Other Materials	5 837	1 444	1 834	31.4%	1 045	17.9%	87	6.0%	2 966	205.4%	30	20.3%	191.2%
Contracted services	4 684	22 550	2 533	54.1%	2 374	50.7%	1 300	5.8%	6 207	27.5%	2 351	124.4%	(44.7%)
Transfers and grants	580	-	433	74.6%	97	16.8%	293	-	823	-	2 775	416.1%	(89.5%)
Other expenditure	24 276	17 506	10 804	44.5%	8 982	37.0%	2 450	14.0%	22 236	127.0%	12 640	59.0%	(80.6%)
Loss on disposal of PPE	-	-	-	-	-	-	133	-	133	-	-	-	(100.0%)
Surplus/(Deficit)	22 578	21 494	6 391		8 420		(13 920)		891		2 951		
Transfers recognised - capital	26 278	26 278	-	-	-	-	-	-	-	-	2 811	36.2%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	48 856	47 772	6 391		8 420		(13 920)		891		5 761		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	48 856	47 772	6 391		8 420		(13 920)		891		5 761		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	48 856	47 772	6 391		8 420		(13 920)		891		5 761		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	48 856	47 772	6 391		8 420		(13 920)		891		5 761		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	39 683	49 423	9 141	23.0%	21 007	52.9%	3 300	6.7%	33 448	67.7%	12 589	53.9%	(73.8%)
National Government	26 278	26 278	6 725	25.6%	16 720	63.6%	702	2.7%	24 148	91.9%	8 213	73.0%	(91.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	26 278	26 278	6 725	25.6%	16 720	63.6%	702	2.7%	24 148	91.9%	8 213	73.0%	(91.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	13 405	23 145	2 416	18.0%	4 286	32.0%	2 597	11.2%	9 300	40.2%	-	5.5%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	4 376	-	(100.0%)
Capital Expenditure Standard Classification	39 683	49 423	9 141	23.0%	21 007	52.9%	3 300	6.7%	33 448	67.7%	12 589	53.9%	(73.8%)
Governance and Administration	5 344	9 841	2 285	42.8%	2 711	50.7%	2 587	26.3%	7 583	77.1%	392	28.8%	560.6%
Executive & Council	5 045	9 602	2 285	45.3%	2 440	48.4%	2 524	26.3%	7 249	75.5%	374	29.2%	573.9%
Budget & Treasury Office	299	100	-	-	141	47.1%	43	42.6%	183	183.4%	17	59.2%	148.5%
Corporate Services	-	139	-	-	130	-	21	14.9%	150	108.2%	-	-	(100.0%)
Community and Public Safety	121	497	-	-	389	321.4%	-	-	389	78.3%	2 739	2 423.8%	(100.0%)
Community & Social Services	11	59	-	-	389	3 535.4%	-	-	389	661.8%	2 739	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	110	438	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	18 728	18 648	1 817	9.7%	8 293	44.3%	702	3.8%	10 813	58.0%	4 899	58.9%	(85.7%)
Planning and Development	450	20	-	-	-	-	-	-	-	-	-	39.0%	
Road Transport	18 278	18 628	1 817	9.9%	8 293	45.4%	702	3.8%	10 813	58.0%	4 899	62.2%	(85.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	15 490	20 438	5 039	32.5%	9 614	62.1%	10	.1%	14 663	71.7%	4 560	37.0%	(99.8%)
Electricity	14 240	20 399	5 039	35.4%	9 614	67.5%	10	.1%	14 663	71.9%	3 756	35.0%	(99.7%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 250	39	-	-	-	-	-	-	-	-	804	73.1%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	145 822	145 822	53 803	36.9%	43 954	30.1%	37 390	25.6%	135 147	92.7%	44 808	110.0%	(16.6%)
Property rates, penalties and collection charges	7 125	7 125	894	12.5%	1 800	25.3%	1 296	18.2%	3 990	56.0%	2 071	67.8%	(37.4%)
Service charges	21 957	21 957	4 945	22.5%	5 518	25.1%	3 571	16.3%	14 034	63.9%	5 695	67.3%	(37.3%)
Other revenue	10 543	10 543	2 107	20.0%	2 291	21.7%	726	6.9%	5 125	48.6%	2 109	130.5%	(65.6%)
Government - operating	76 584	76 584	33 738	44.1%	24 210	31.6%	21 423	28.0%	79 371	103.6%	19 000	100.1%	12.8%
Government - capital	26 278	26 278	12 000	45.7%	10 000	38.1%	10 278	39.1%	32 278	122.8%	15 426	171.7%	(33.4%)
Interest	3 335	3 335	119	3.6%	136	4.1%	96	2.9%	350	10.5%	508	151.4%	(81.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(114 126)	(114 126)	(30 409)	26.6%	(35 725)	31.3%	(21 366)	18.7%	(87 501)	76.7%	(26 415)	70.0%	(19.1%)
Suppliers and employees	(113 546)	(113 546)	(29 977)	26.4%	(35 202)	31.0%	(21 079)	18.6%	(86 258)	76.0%	(21 342)	65.5%	(1.2%)
Finance charges	-	-	-	-	-	-	-	-	-	-	(1 694)	-	(100.0%)
Transfers and grants	(580)	(580)	(433)	74.6%	(523)	90.2%	(288)	49.6%	(1 244)	214.4%	(3 379)	322.5%	(91.5%)
Net Cash from/(used) Operating Activities	31 696	31 696	23 394	73.8%	8 229	26.0%	16 024	50.6%	47 646	150.3%	18 393	271.6%	(12.9%)
Cash Flow from Investing Activities													
Receipts	13 405	13 405	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	13 405	13 405	-	-	-	-	-	-	-	-	-	-	-
Payments	(39 683)	(39 683)	(9 141)	23.0%	(25 670)	64.7%	(3 300)	8.3%	(38 111)	96.0%	(8 254)	62.5%	(60.0%)
Capital assets	(39 683)	(39 683)	(9 141)	23.0%	(25 670)	64.7%	(3 300)	8.3%	(38 111)	96.0%	(8 254)	62.5%	(60.0%)
Net Cash from/(used) Investing Activities	(26 278)	(26 278)	(9 141)	34.8%	(25 670)	97.7%	(3 300)	12.6%	(38 111)	145.0%	(8 254)	65.3%	(60.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	5 418	5 418	14 253	263.1%	(17 442)	(321.9%)	12 724	234.8%	9 535	176.0%	10 139	(189.6%)	25.5%
Cash/cash equivalents at the year begin:	20 066	20 066	20 282	101.1%	34 534	172.1%	17 093	85.2%	20 282	101.1%	74 474	99.2%	(77.0%)
Cash/cash equivalents at the year end:	25 484	25 484	34 534	135.5%	17 093	67.1%	29 817	117.0%	29 817	117.0%	84 613	421.7%	(64.8%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 544	36.3%	1 001	23.6%	623	14.7%	1 080	25.4%	4 248	17.8%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	805	5.5%	746	5.0%	687	4.7%	12 526	84.8%	14 764	61.9%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	(11)	100.0%	(11)	-	-	-	-
Receivables from Exchange Transactions - Waste Management	148	9.5%	130	8.4%	108	7.0%	1 165	75.1%	1 551	6.5%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	121	3.7%	189	5.8%	2 978	90.6%	3 289	13.8%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	2 497	10.5%	1 998	8.4%	1 607	6.7%	17 738	74.4%	23 840	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	82	1.7%	89	1.8%	77	1.6%	4 672	95.0%	4 920	20.6%	-	-	-
Commercial	472	11.4%	447	10.8%	402	9.7%	2 809	68.0%	4 130	17.3%	-	-	-
Households	275	5.6%	277	5.6%	247	5.0%	4 144	83.8%	4 943	20.7%	-	-	-
Other	1 669	16.9%	1 184	12.0%	880	8.9%	6 113	62.1%	9 846	41.3%	-	-	-
Total By Customer Group	2 497	10.5%	1 998	8.4%	1 607	6.7%	17 738	74.4%	23 840	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	28	13.8%	(197)	(96.2%)	62	30.2%	312	152.2%	205	7.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2	.1%	170	6.6%	7	.3%	2 395	93.0%	2 575	92.6%
Total	30	1.1%	(27)	(1.0%)	69	2.5%	2 707	97.4%	2 780	100.0%

Contact Details

Municipal Manager	Mr P.P. Sibiya	035 450 2082
Financial Manager	Mr K.N Mthethwa	035 450 2082

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NKANDLA (KZN286)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	130 883	127 884	9 094	6.9%	9 750	7.4%	4 415	3.5%	23 258	18.2%	27 762	130.0%	(84.1%)
Property rates	18 338	18 338	3 517	19.2%	1 560	8.5%	441	2.4%	5 518	30.1%	1 186	88.7%	(62.8%)
Property rates - penalties and collection charges	-	14 318	118	-	-	-	-	-	118	.8%	224	51.5%	(100.0%)
Service charges - electricity revenue	16 318	-	-	-	471	2.9%	326	-	797	-	-	22.1%	(100.0%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 349	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	1 349	2 832	-	2 091	-	1 791	132.8%	6 715	497.7%	2 909	-	(38.4%)
Rental of facilities and equipment	720	-	284	39.5%	49	6.8%	31	-	364	-	142	47.5%	(78.4%)
Interest earned - external investments	2 400	1 200	123	5.1%	-	-	-	-	123	10.3%	135	52.0%	(100.0%)
Interest earned - outstanding debtors	1 950	2 150	103	5.3%	866	44.4%	643	29.9%	1 612	75.0%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	2	-	-	-	2	-	-	-	-
Licences and permits	331	331	3	.8%	1	.3%	-	-	4	1.2%	28	55.0%	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	88 846	88 846	836	.9%	1 846	2.1%	1	-	2 682	3.0%	19 792	137.1%	(100.0%)
Other own revenue	631	1 352	1 233	195.3%	2 984	472.6%	970	71.7%	5 186	383.6%	3 346	1 320.8%	(71.0%)
Gains on disposal of PPE	-	-	46	-	(120)	-	212	-	139	-	-	10.9%	(100.0%)
Operating Expenditure	122 788	151 006	26 716	21.8%	16 017	13.0%	19 377	12.8%	62 110	41.1%	30 848	89.1%	(37.2%)
Employee related costs	41 841	41 841	9 221	22.0%	5 345	12.8%	6 178	14.8%	20 744	49.6%	8 888	71.6%	(30.5%)
Remuneration of councillors	9 071	9 621	2 048	22.6%	1 368	15.1%	1 446	15.0%	4 863	50.5%	2 153	74.6%	(32.8%)
Debt impairment	1 500	3 500	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	6 500	9 000	867	13.3%	-	-	-	-	867	9.6%	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	14 000	14 000	2 068	14.8%	713	5.1%	1 509	10.8%	4 290	30.6%	2 748	74.7%	(45.1%)
Other Materials	4 963	4 963	-	-	-	-	-	-	-	-	-	-	-
Contracted services	22 479	22 478	6 679	29.7%	5 752	25.6%	2 498	11.1%	14 929	66.4%	3 481	44.8%	(28.2%)
Transfers and grants	819	819	-	-	-	-	414	50.6%	414	50.6%	-	-	(100.0%)
Other expenditure	21 614	44 784	5 833	27.0%	2 839	13.1%	7 331	16.4%	16 003	35.7%	13 578	181.2%	(46.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	8 096	(23 122)	(17 622)		(6 267)		(14 962)		(38 852)		(3 087)		
Transfers recognised - capital	23 170	-	-	-	500	2.2%	-	-	500	-	-	72.0%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	336	-	115	-	450	-	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	31 266	(23 122)	(17 622)		(5 432)		(14 848)		(37 902)		(3 087)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	31 266	(23 122)	(17 622)		(5 432)		(14 848)		(37 902)		(3 087)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	31 266	(23 122)	(17 622)		(5 432)		(14 848)		(37 902)		(3 087)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	31 266	(23 122)	(17 622)		(5 432)		(14 848)		(37 902)		(3 087)		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	33 714	27 714	5 273	15.6%	3 425	10.2%	7 356	26.5%	16 054	57.9%	12 060	87.4%	(39.0%)
National Government	23 170	27 714	5 273	22.8%	3 425	14.8%	5 059	18.3%	13 757	49.6%	11 326	91.6%	(55.3%)
Provincial Government	-	-	-	-	-	-	2 297	-	2 297	-	0	-	76 562 866.7%
District Municipality	-	-	-	-	-	-	-	-	-	-	734	-	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	23 170	27 714	5 273	22.8%	3 425	14.8%	7 356	26.5%	16 054	57.9%	12 060	93.5%	(39.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 544	-	-	-	-	-	-	-	-	-	-	1.1%	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	33 714	27 714	5 273	15.6%	3 425	10.2%	7 356	26.5%	16 054	57.9%	12 060	87.4%	(39.0%)
Governance and Administration	3 326	326	-	-	-	-	-	-	-	-	-	10.4%	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	3 326	326	-	-	-	-	-	-	-	-	-	10.4%	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	2 279	2 279	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	2 279	2 279	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	24 949	23 949	5 273	21.1%	3 425	13.7%	7 356	30.7%	16 054	67.0%	12 060	87.9%	(39.0%)
Planning and Development	1 779	23 949	5 273	296.4%	3 425	192.5%	7 356	30.7%	16 054	67.0%	12 060	93.5%	(39.0%)
Road Transport	23 170	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	3 160	1 160	-	-	-	-	-	-	-	-	-	-	-
Electricity	2 660	660	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	500	500	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	148 736	138 970	50 442	33.9%	50 019	33.6%	53 692	38.6%	154 153	110.9%	34 791	107.3%	54.3%
Property rates, penalties and collection charges	14 671	22 722	3 516	24.0%	9 375	63.9%	3 586	15.8%	16 477	72.5%	3 485	107.0%	2.9%
Service charges	10 600	1 349	2 232	21.1%	1 919	18.1%	3 367	249.6%	7 518	557.3%	2 995	62.0%	12.4%
Other revenue	10 009	1 683	1 350	13.5%	3 636	36.3%	2 676	159.0%	7 663	455.3%	3 933	1 198.0%	(31.9%)
Government - operating	88 846	88 846	37 085	41.7%	28 944	32.6%	32 749	36.9%	98 777	111.2%	20 436	100.0%	60.3%
Government - capital	23 170	23 170	6 000	25.9%	6 000	25.9%	11 170	48.2%	23 170	100.0%	3 795	100.0%	194.3%
Interest	1 440	1 200	259	18.0%	145	10.1%	144	12.0%	549	45.7%	148	30.1%	(2.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(114 596)	(115 337)	(40 865)	35.7%	(45 310)	39.5%	(44 231)	38.3%	(130 406)	113.1%	(26 764)	97.6%	65.3%
Suppliers and employees	(113 777)	(114 518)	(40 865)	35.9%	(45 310)	39.8%	(44 231)	38.6%	(130 406)	113.9%	(26 764)	97.7%	65.3%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(819)	(819)	-	-	-	-	-	-	-	-	-	87.9%	-
Net Cash from/(used) Operating Activities	34 140	23 633	9 578	28.1%	4 709	13.8%	9 461	40.0%	23 748	100.5%	8 027	147.5%	17.9%
Cash Flow from Investing Activities													
Receipts	-	-	5 293	-	3 425	-	7 356	-	16 074	-	-	32.2%	(100.0%)
Proceeds on disposal of PPE	-	-	5 293	-	3 425	-	7 356	-	16 074	-	-	32.2%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(33 713)	-	-	-	-	-	-	-	-	-	(11 326)	85.6%	(100.0%)
Capital assets	(33 713)	-	-	-	-	-	-	-	-	-	(11 326)	85.6%	(100.0%)
Net Cash from/(used) Investing Activities	(33 713)	-	5 293	(15.7%)	3 425	(10.2%)	7 356	-	16 074	-	(11 326)	87.1%	(164.9%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	427	23 633	14 870	3 482.2%	8 134	1 904.8%	16 817	71.2%	39 822	168.5%	(3 299)	(62.5%)	(609.7%)
Cash/cash equivalents at the year begin:	8 718	8 718	807	9.3%	15 677	179.8%	23 812	273.1%	807	9.3%	15 227	100.0%	56.4%
Cash/cash equivalents at the year end:	9 145	32 351	15 677	171.4%	23 812	260.4%	40 629	125.6%	40 629	125.6%	11 928	(160.4%)	240.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	705	28.5%	286	11.5%	28	1.1%	1 456	58.8%	2 475	10.3%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	414	2.9%	352	2.5%	290	2.1%	13 012	92.5%	14 068	58.3%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	70	1.5%	62	1.3%	59	1.3%	4 415	95.9%	4 605	19.1%	-	-	-
Receivables from Exchange Transactions - Waste Management	49	5.0%	32	3.3%	25	2.6%	875	89.2%	981	4.1%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	105	1.7%	113	1.8%	118	1.9%	5 867	94.6%	6 203	25.7%	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	(291)	6.9%	(6)	.1%	(1)	-	(3 906)	92.9%	(4 203)	(17.4%)	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	1 051	4.4%	839	3.5%	519	2.2%	21 719	90.0%	24 128	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	110	1.9%	223	3.9%	118	2.1%	5 239	92.1%	5 690	23.6%	-	-	-
Commercial	622	13.9%	378	8.4%	184	4.1%	3 293	73.6%	4 477	18.6%	-	-	-
Households	150	1.9%	133	1.7%	128	1.6%	7 618	94.9%	8 029	33.3%	-	-	-
Other	169	2.9%	106	1.8%	89	1.5%	5 569	93.9%	5 933	24.6%	-	-	-
Total By Customer Group	1 051	4.4%	839	3.5%	519	2.2%	21 719	90.0%	24 128	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(516)	(49.4%)	3 109	297.6%	2 005	192.0%	(3 553)	(340.2%)	1 045	(12.6%)
Auditor-General	-	-	74	(8.9%)	(482)	58.2%	(420)	50.7%	(829)	10.0%
Other	(904)	10.7%	2 399	(28.3%)	(918)	10.8%	(9 052)	106.8%	(8 475)	102.6%
Total	(1 420)	17.2%	5 582	(67.6%)	606	(7.3%)	(13 026)	157.7%	(8 259)	100.0%

Contact Details

Municipal Manager	Mr LS Jili	035 833 2009
Financial Manager	Mr S Ntombela	035 833 2009

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: KING CETSHWAYO (DC28)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

R thousands	2017/18 Budget Main appropriation	2017/18 Budget Adjusted Budget	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter 1st Q as % of Main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter 2nd Q as % of Main appropriation	2017/18 Third Quarter Actual Expenditure	2017/18 Third Quarter 3rd Q as % of adjusted budget	2017/18 Year to Date Actual Expenditure	2017/18 Year to Date Total Expenditure as % of adjusted budget	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	682 074	758 959	242 228	35.5%	226 430	33.2%	162 073	21.4%	630 731	83.1%	150 027	80.9%	8.0%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	52 492	48 122	12 647	24.1%	11 418	21.8%	13 321	27.7%	37 386	77.7%	9 863	76.0%	35.1%
Service charges - sanitation revenue	7 815	8 400	2 094	26.8%	2 246	28.7%	1 929	23.0%	6 269	74.6%	1 468	81.3%	31.4%
Service charges - refuse revenue	25 093	20 824	5 602	22.3%	4 810	19.2%	4 757	22.8%	15 169	72.8%	4 353	74.2%	9.3%
Service charges - other	224	-	80	36.0%	24	10.6%	(104)	-	-	-	39	36.1%	(368.3%)
Rental of facilities and equipment	6 543	6 595	15	.2%	5 965	91.2%	35	.5%	6 015	91.2%	12	68.1%	206.4%
Interest earned - external investments	37 834	42 344	12 085	31.9%	9 716	25.7%	10 509	24.8%	32 310	76.3%	11 721	79.7%	(10.3%)
Interest earned - outstanding debtors	310	-	510	164.6%	568	183.3%	614	-	1 693	-	541	75.0%	13.6%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	8	-	-	-	-	6	67.5%	6	67.5%	-	-	(100.0%)
Licences and permits	-	106	-	-	-	-	15	14.2%	15	14.2%	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	523 525	600 279	204 071	39.0%	183 682	35.1%	119 542	19.9%	507 295	84.5%	121 664	94.5%	(1.7%)
Other own revenue	28 239	32 282	5 124	18.1%	8 001	28.3%	11 448	35.5%	24 573	76.1%	367	31.5%	3 019.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	776 195	897 989	196 568	25.3%	191 495	24.7%	172 232	19.2%	560 294	62.4%	154 630	63.4%	11.4%
Employee related costs	234 731	216 828	44 190	18.8%	52 649	22.4%	46 147	21.3%	142 985	65.9%	38 516	66.6%	19.8%
Remuneration of councillors	12 873	12 513	2 792	21.7%	3 087	24.0%	2 992	23.9%	8 870	70.9%	2 747	64.3%	8.9%
Debt impairment	3 615	3 615	907	25.1%	915	25.3%	941	26.0%	2 763	76.4%	937	23.0%	.4%
Depreciation and asset impairment	86 511	86 511	21 553	24.9%	9 484	11.0%	15 199	17.6%	46 236	53.4%	17 041	61.4%	(10.8%)
Finance charges	6 432	6 432	-	-	3 529	54.9%	-	-	3 529	54.9%	4 437	102.5%	(100.0%)
Bulk purchases	52 800	29 052	17 187	32.6%	12 082	22.9%	(1 906)	(6.6%)	27 363	94.2%	14 070	77.0%	(113.5%)
Other Materials	15 930	34 342	4 259	26.7%	3 533	22.2%	13 328	38.8%	21 121	61.5%	96	66.3%	13 726.1%
Contracted services	269 838	395 007	89 415	33.1%	81 008	30.0%	63 249	16.0%	233 671	59.2%	28 451	73.9%	122.3%
Transfers and grants	4 588	5 710	1 025	22.3%	1 021	22.3%	650	11.4%	2 695	47.2%	-	51.1%	(100.0%)
Other expenditure	88 876	107 978	15 240	17.1%	24 187	27.2%	31 633	29.3%	71 060	65.8%	48 334	54.9%	(34.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(94 121)	(139 029)	45 660		34 935		(10 158)		70 437		(4 603)		
Transfers recognised - capital	289 758	233 271	9 670	3.3%	43 258	14.9%	29 477	12.6%	82 405	35.3%	77 707	81.4%	(62.1%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	195 637	94 242	55 331		78 192		19 319		152 842		73 105		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	195 637	94 242	55 331		78 192		19 319		152 842		73 105		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	195 637	94 242	55 331		78 192		19 319		152 842		73 105		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	195 637	94 242	55 331		78 192		19 319		152 842		73 105		

Part 2: Capital Revenue and Expenditure

R thousands	2017/18 Budget Main appropriation	2017/18 Budget Adjusted Budget	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter 1st Q as % of Main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter 2nd Q as % of Main appropriation	2017/18 Third Quarter Actual Expenditure	2017/18 Third Quarter 3rd Q as % of adjusted budget	2017/18 Year to Date Actual Expenditure	2017/18 Year to Date Total Expenditure as % of adjusted budget	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	327 418	274 533	9 690	3.0%	41 455	12.7%	24 631	9.0%	75 776	27.6%	86 415	50.1%	(71.5%)
National Government	289 758	233 271	8 526	2.9%	38 263	13.2%	22 607	9.7%	69 396	29.7%	78 979	53.6%	(71.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	289 758	233 271	8 526	2.9%	38 263	13.2%	22 607	9.7%	69 396	29.7%	78 979	53.6%	(71.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	3.0%	-
Internally generated funds	37 660	41 262	1 164	3.1%	3 192	8.5%	2 024	4.9%	6 380	15.5%	7 437	26.1%	(72.8%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	327 418	274 533	9 690	3.0%	41 455	12.7%	24 631	9.0%	75 776	27.6%	86 415	50.1%	(71.5%)
Governance and Administration	11 874	16 651	540	4.5%	1 888	15.9%	376	2.3%	2 803	16.8%	1 043	16.8%	(63.9%)
Executive & Council	1 050	1 950	520	49.5%	1 243	118.4%	122	6.3%	1 885	96.7%	254	7.3%	(52.0%)
Budget & Treasury Office	8 050	10 895	20	.2%	46	.6%	24	.2%	90	.8%	159	3.9%	(84.8%)
Corporate Services	2 774	3 806	-	-	599	21.6%	230	6.0%	829	21.8%	630	49.2%	(63.5%)
Community and Public Safety	800	5 922	535	66.9%	106	13.2%	15	.2%	656	11.1%	1 474	21.3%	(99.0%)
Community & Social Services	-	5 722	-	-	641	-	15	.3%	656	11.5%	1 401	25.4%	(98.9%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	450	-	535	119.0%	(535)	(119.0%)	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	350	200	-	-	-	-	-	-	-	-	73	25.9%	(100.0%)
Economic and Environmental Services	1 416	100	-	-	3	.2%	16	16.0%	19	19.1%	4	12.9%	299.7%
Planning and Development	1 416	100	-	-	3	.2%	(3)	(3.1%)	-	-	4	12.9%	(178.4%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	19	-	19	-	-	-	(100.0%)
Trading Services	313 328	251 576	8 615	2.7%	39 458	12.6%	24 221	9.6%	72 294	28.7%	83 895	51.8%	(71.1%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	309 728	251 216	8 615	2.8%	39 458	12.7%	24 192	9.6%	72 266	28.8%	81 876	51.8%	(70.5%)
Waste Water Management	50	-	-	-	-	-	-	-	-	-	1 859	46.6%	(100.0%)
Waste Management	3 550	360	-	-	-	-	28	7.9%	28	7.9%	160	91.5%	(82.3%)
Other	-	283	-	-	-	-	3	1.1%	3	1.1%	-	-	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	935 804	935 804	778 355	83.2%	709 953	75.9%	459 075	49.1%	1 947 383	208.1%	509 499	181.7%	(9.9%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	77 061	77 061	20 163	26.2%	21 467	27.9%	34 162	44.3%	75 792	98.4%	18 563	78.8%	84.0%
Other revenue	7 316	7 316	440 626	6 023.0%	623 605	8 524.1%	170 925	2 336.4%	1 235 156	16 883.5%	255 974	2 606.4%	(33.2%)
Government - operating	523 525	523 525	191 563	36.6%	-	-	113 432	21.7%	304 995	58.3%	108 351	61.5%	4.7%
Government - capital	289 758	289 758	116 766	40.3%	55 264	19.1%	134 615	46.5%	306 645	105.8%	116 128	110.0%	15.9%
Interest	38 144	38 144	9 237	24.2%	9 618	25.2%	5 941	15.6%	24 795	65.0%	10 483	52.1%	(43.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(660 420)	(664 352)	(413 338)	62.6%	(682 193)	103.3%	(522 909)	78.7%	(1 618 441)	243.6%	(363 937)	194.6%	43.7%
Suppliers and employees	(645 400)	(649 332)	(413 338)	64.0%	(681 751)	105.6%	(522 909)	80.5%	(1 617 999)	249.2%	(363 937)	200.7%	43.7%
Finance charges	(6 432)	(6 432)	-	-	(442)	6.9%	-	-	(442)	6.9%	-	52.5%	-
Transfers and grants	(8 588)	(8 588)	-	-	-	-	-	-	-	-	-	51.1%	-
Net Cash from/(used) Operating Activities	275 384	271 452	365 017	132.5%	27 760	10.1%	(63 835)	(23.5%)	328 942	121.2%	145 562	159.3%	(143.9%)
Cash Flow from Investing Activities													
Receipts	6 222	6 222	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	143	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	143	6 079	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	6 079	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(326 102)	(358 490)	(103 021)	31.6%	(87 670)	26.9%	(34 142)	9.5%	(224 833)	62.7%	(97 149)	67.2%	(64.9%)
Capital assets	(326 102)	(358 490)	(103 021)	31.6%	(87 670)	26.9%	(34 142)	9.5%	(224 833)	62.7%	(97 149)	67.2%	(64.9%)
Net Cash from/(used) Investing Activities	(319 880)	(352 268)	(103 021)	32.2%	(87 670)	27.4%	(34 142)	9.7%	(224 833)	63.8%	(97 149)	69.4%	(64.9%)
Cash Flow from Financing Activities													
Receipts	1 047	1 047	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 047	1 047	-	-	-	-	-	-	-	-	-	-	-
Payments	(10 605)	(10 605)	-	-	(6 156)	58.0%	-	-	(6 156)	58.0%	-	17.3%	-
Repayment of borrowing	(10 605)	(10 605)	-	-	(6 156)	58.0%	-	-	(6 156)	58.0%	-	17.3%	-
Net Cash from/(used) Financing Activities	(9 558)	(9 558)	-	-	(6 156)	64.4%	-	-	(6 156)	64.4%	-	18.7%	-
Net Increase/(Decrease) in cash held	(54 054)	(90 375)	261 996	(484.7%)	(66 066)	122.2%	(97 977)	108.4%	97 953	(108.4%)	48 413	(351.9%)	(302.4%)
Cash/cash equivalents at the year begin:	303 426	503 357	172 524	56.9%	434 520	143.2%	368 454	73.2%	172 524	34.3%	324 489	19.5%	13.5%
Cash/cash equivalents at the year end:	249 372	412 982	434 520	174.2%	368 454	147.8%	270 477	65.5%	270 477	65.5%	372 902	109.7%	(27.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	4 411	9.3%	3 686	7.7%	1 727	3.6%	37 786	79.4%	47 610	63.6%	-	-	38 475
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	1	100.0%	1	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	582	6.0%	330	3.4%	254	2.6%	8 540	88.0%	9 706	13.0%	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	383
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	203	2.3%	209	2.4%	200	2.3%	8 156	93.0%	8 768	11.7%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 932	21.9%	462	5.2%	43	.5%	6 381	72.4%	8 818	11.8%	-	-	-
Total By Income Source	7 128	9.5%	4 688	6.3%	2 224	3.0%	60 863	81.3%	74 903	100.0%	-	-	38 858
Debtors Age Analysis By Customer Group													
Organs of State	1 794	22.3%	2 156	26.8%	406	5.1%	3 679	45.8%	8 036	10.7%	-	-	-
Commercial	2 669	37.9%	489	6.9%	180	2.6%	3 712	52.6%	7 051	9.4%	-	-	6 440
Households	2 656	4.5%	2 039	3.4%	1 634	2.8%	53 043	89.3%	59 373	79.3%	-	-	32 418
Other	9	2.1%	3	.6%	3	.6%	430	96.8%	444	.6%	-	-	-
Total By Customer Group	7 128	9.5%	4 688	6.3%	2 224	3.0%	60 863	81.3%	74 903	100.0%	-	-	38 858

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	407	1.1%	204	.6%	34 797	98.3%	35 408	54.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 182	36.0%	3 864	63.7%	22	.4%	2	-	6 070	9.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	16 140	67.2%	7 870	32.8%	-	-	-	-	24 010	36.7%
Total	18 322	28.0%	12 141	18.5%	226	.3%	34 799	53.1%	65 488	100.0%

Contact Details

Municipal Manager	Mrs Cheryl Rebby	035 799 2508
Financial Manager	Mr Bongane Mdlepshe	035 799 2712

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MANDENI (KZN291)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	218 704	224 507	6 193	2.8%	57 378	26.2%	18 652	8.3%	82 223	36.6%	54 848	92.8%	(66.0%)
Property rates	30 789	30 789	2	-	6 522	21.2%	7 470	24.3%	13 993	45.5%	8 703	84.7%	(14.2%)
Property rates - penalties and collection charges	-	-	-	-	0	-	0	-	0	-	1 528	-	(100.0%)
Service charges - electricity revenue	17 270	19 088	17	.1%	38	.2%	4 419	23.2%	4 475	23.4%	3 928	60.2%	12.5%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	8 395	8 395	1 330	15.8%	1 643	19.6%	2 470	29.4%	5 443	64.8%	1 875	70.5%	31.8%
Service charges - other	-	-	4 670	-	3 043	-	1 064	-	8 777	-	-	-	(100.0%)
Rental of facilities and equipment	325	256	11	3.4%	8	2.4%	12	4.8%	31	12.1%	52	61.8%	(76.5%)
Interest earned - external investments	3 000	3 000	(15)	(.5%)	-	-	56	1.9%	41	1.4%	712	58.6%	(92.1%)
Interest earned - outstanding debtors	4 160	4 160	-	-	999	24.0%	1 040	25.0%	2 039	49.0%	-	-	(100.0%)
Dividends received	-	-	15	-	31	-	45	-	90	-	-	-	(100.0%)
Fines	505	505	9	1.7%	12	2.3%	6	1.2%	26	5.2%	3	2.1%	130.4%
Licences and permits	1 000	1 000	106	10.6%	253	25.3%	157	15.7%	515	51.5%	347	69.0%	(55.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	152 744	156 797	(11)	-	44 730	29.3%	1 750	1.1%	46 469	29.6%	35 932	101.3%	(95.1%)
Other own revenue	517	517	59	11.4%	101	19.5%	162	31.3%	322	62.2%	1 767	634.1%	(90.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	1	-	(100.0%)
Operating Expenditure	218 704	222 608	34 079	15.6%	55 858	25.5%	46 235	20.8%	136 172	61.2%	55 244	77.4%	(16.3%)
Employee related costs	72 961	72 961	17 926	24.6%	21 324	29.2%	18 122	24.8%	57 372	78.6%	17 277	78.6%	4.9%
Remuneration of councillors	13 700	13 700	2 670	19.5%	2 866	20.9%	3 087	22.5%	8 623	62.9%	2 984	64.8%	3.4%
Debt impairment	3 862	3 862	-	-	10 030	259.7%	30	.8%	10 060	260.5%	-	51.5%	(100.0%)
Depreciation and asset impairment	23 000	25 764	-	-	-	-	4 302	16.7%	4 302	16.7%	5 437	69.7%	(20.9%)
Finance charges	2 150	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	14 596	16 149	4 446	30.5%	2 050	14.0%	4 910	30.4%	11 407	70.6%	2 802	50.1%	75.2%
Other Materials	18 288	17 756	596	3.3%	410	2.2%	1 137	6.4%	2 143	12.1%	3 450	39.2%	(67.0%)
Contracted services	13 594	20 609	4 051	29.8%	11 312	83.2%	6 985	33.9%	22 349	108.4%	4 568	71.0%	52.9%
Transfers and grants	10 650	13 199	701	6.6%	1 751	16.4%	2 220	16.8%	4 673	35.4%	6 082	133.2%	(63.5%)
Other expenditure	45 903	38 608	3 689	8.0%	6 137	13.4%	5 441	14.1%	15 267	39.5%	12 644	97.0%	(57.0%)
Loss on disposal of PPE	-	-	-	-	(22)	-	-	-	(22)	-	-	-	-
Surplus/(Deficit)	0	1 900	(27 886)		1 520		(27 583)		(53 950)		(397)		
Transfers recognised - capital	45 321	-	-	-	0	-	11 506	-	11 506	-	3 980	54.1%	189.1%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	2 675	-	2 675	-	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	45 321	1 900	(27 886)		1 520		(13 403)		(39 769)		3 583		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	45 321	1 900	(27 886)		1 520		(13 403)		(39 769)		3 583		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	45 321	1 900	(27 886)		1 520		(13 403)		(39 769)		3 583		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	45 321	1 900	(27 886)		1 520		(13 403)		(39 769)		3 583		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	57 721	57 721	8 585	14.9%	8 520	14.8%	9 146	15.8%	26 251	45.5%	15 257	114.3%	(40.1%)
National Government	45 321	45 321	8 310	18.3%	6 922	15.3%	8 279	18.3%	23 511	51.9%	10 863	103.9%	(23.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	45 321	45 321	8 310	18.3%	6 922	15.3%	8 279	18.3%	23 511	51.9%	10 863	111.0%	(23.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	12 400	12 400	4	-	1 598	12.9%	867	7.0%	2 469	19.9%	4 394	120.8%	(80.3%)
Public contributions and donations	-	-	271	-	-	-	-	-	271	-	-	-	-
Capital Expenditure Standard Classification	57 721	57 721	8 585	14.9%	8 520	14.8%	9 146	15.8%	26 251	45.5%	15 257	114.3%	(40.1%)
Governance and Administration	410	410	954	232.8%	1 565	381.7%	106	25.9%	2 625	640.4%	473	113.1%	(77.5%)
Executive & Council	10	10	954	9 543.3%	1 565	15 648.2%	84	845.0%	2 604	26 036.5%	-	-	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	22	-	22	-	28	-	(23.0%)
Corporate Services	400	400	-	-	-	-	-	-	-	-	444	48.7%	(100.0%)
Community and Public Safety	2 700	2 700	1 805	66.8%	106	3.9%	165	6.1%	2 075	76.9%	3	22.4%	5 945.1%
Community & Social Services	-	-	283	-	-	-	130	-	412	-	3	19.2%	4 653.3%
Sport And Recreation	200	200	1 522	761.0%	-	-	-	-	1 522	761.0%	-	31.0%	-
Public Safety	2 500	2 500	-	-	106	4.2%	35	1.4%	141	5.6%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	54 051	54 051	5 825	10.8%	5 701	10.5%	5 822	10.8%	17 349	32.1%	11 870	101.6%	(50.9%)
Planning and Development	19 608	19 608	1	-	4	-	-	-	5	-	6 161	443.9%	(100.0%)
Road Transport	34 443	34 443	5 824	16.9%	5 697	16.5%	5 822	16.9%	17 343	50.4%	5 709	49.7%	2.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	560	560	-	-	1 149	205.2%	3 052	545.1%	4 201	750.2%	2 912	567.9%	4.8%
Electricity	-	-	-	-	1 149	-	3 052	-	4 201	-	2 912	567.9%	4.8%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	560	560	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	244 161	224 507	1 028	.4%	55 321	22.7%	55 984	24.9%	112 333	50.0%	69 271	97.9%	(19.2%)
Property rates, penalties and collection charges	22 383	30 789	2	-	7 328	32.7%	7 325	23.8%	14 654	47.6%	3 154	45.8%	132.2%
Service charges	18 659	27 484	857	4.6%	2 791	15.0%	8 184	29.8%	11 833	43.1%	4 899	71.4%	67.1%
Other revenue	1 846	2 278	180	9.8%	379	20.5%	608	26.7%	1 167	51.2%	4 045	102.8%	(85.0%)
Government - operating	152 744	156 797	(11)	-	44 730	29.3%	39 657	25.3%	84 376	53.8%	57 004	128.5%	(30.4%)
Government - capital	45 321	-	-	-	1	-	-	-	1	-	-	-	-
Interest	3 208	7 160	(15)	(.5%)	61	1.9%	210	2.9%	257	3.6%	169	22.6%	24.5%
Dividends	-	-	15	-	31	-	-	-	45	-	-	-	-
Payments	(191 842)	(198 744)	(45 836)	23.9%	(56 489)	29.4%	(42 617)	21.4%	(144 943)	72.9%	(48 267)	78.5%	(11.7%)
Suppliers and employees	(179 042)	(185 544)	(45 135)	25.2%	(54 296)	30.3%	(41 599)	22.4%	(141 030)	76.0%	(48 267)	84.1%	(13.8%)
Finance charges	(2 150)	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(10 650)	(13 199)	(701)	6.6%	(2 194)	20.6%	(1 018)	7.7%	(3 913)	29.6%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	52 319	25 764	(44 809)	(85.6%)	(1 169)	(2.2%)	13 367	51.9%	(32 610)	(126.6%)	21 004	210.1%	(36.4%)
Cash Flow from Investing Activities													
Receipts	-	-	18 438	-	(12)	-	8	-	18 434	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	18 438	-	(12)	-	8	-	18 434	-	-	-	(100.0%)
Payments	(57 721)	(45 321)	(8 585)	14.9%	(8 520)	14.8%	(85)	.2%	(17 190)	37.9%	-	-	(100.0%)
Capital assets	(57 721)	(45 321)	(8 585)	14.9%	(8 520)	14.8%	(85)	.2%	(17 190)	37.9%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(57 721)	(45 321)	9 853	(17.1%)	(8 532)	14.8%	(77)	.2%	1 244	(2.7%)	-	-	(100.0%)
Cash Flow from Financing Activities													
Receipts	(1 585)	-	(1 364)	86.1%	(111)	7.0%	65	-	(1 411)	-	15	(4.5%)	320.1%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	(470)	-	-	-	-	-	(470)	-	-	-	-
Increase (decrease) in consumer deposits	(1 585)	-	(894)	56.4%	(111)	7.0%	65	-	(940)	-	15	(4.5%)	320.1%
Payments	(1 210)	-	(733)	60.6%	-	-	-	-	(733)	-	-	-	-
Repayment of borrowing	(1 210)	-	(733)	60.6%	-	-	-	-	(733)	-	-	-	-
Net Cash from/(used) Financing Activities	(2 795)	-	(2 097)	75.0%	(111)	4.0%	65	-	(2 144)	-	15	(2.5%)	320.1%
Net Increase/(Decrease) in cash held	(8 197)	(19 557)	(37 053)	452.0%	(9 812)	119.7%	13 355	(68.3%)	(33 510)	171.3%	21 020	(735.4%)	(36.5%)
Cash/cash equivalents at the year begin:	14 744	21 705	15 204	103.1%	(21 849)	(148.2%)	(31 661)	(145.9%)	15 204	70.0%	74 228	104.7%	(142.7%)
Cash/cash equivalents at the year end:	6 547	2 148	(21 849)	(333.7%)	(31 661)	(483.6%)	(18 306)	(852.4%)	(18 306)	(852.4%)	95 248	508.0%	(119.2%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	(526)	(4.7%)	501	4.5%	613	5.5%	10 557	94.7%	11 146	6.4%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(138)	(.1%)	2 194	2.1%	5 981	5.7%	97 471	92.4%	105 507	60.8%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	(101)	(.3%)	736	2.0%	705	1.9%	35 525	96.4%	36 864	21.2%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	20 066	100.0%	20 066	11.6%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(10)	18.4%	(2)	3.0%	(5)	8.8%	(39)	69.8%	(56)	-	-	-	-
Total By Income Source	(776)	(.4%)	3 430	2.0%	7 293	4.2%	163 580	94.3%	173 528	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	(33)	(.9%)	174	4.5%	221	5.7%	3 516	90.7%	3 878	2.2%	-	-	-
Commercial	(686)	(1.0%)	456	.7%	599	.9%	65 187	99.4%	65 556	37.8%	-	-	-
Households	(47)	-	2 801	2.7%	6 478	6.2%	94 917	91.1%	104 150	60.0%	-	-	-
Other	(10)	18.4%	(2)	3.0%	(5)	8.8%	(39)	69.8%	(56)	-	-	-	-
Total By Customer Group	(776)	(.4%)	3 430	2.0%	7 293	4.2%	163 580	94.3%	173 528	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	708	46.1%	827	53.9%	-	-	-	-	1 535	94.7%
Auditor-General	0	100.0%	-	-	-	-	-	-	0	-
Other	85	99.3%	1	.7%	-	-	-	-	85	5.3%
Total	793	48.9%	827	51.1%	-	-	-	-	1 620	100.0%

Contact Details

Municipal Manager	Mr Sizwe.G Khuzwayo	032 456 8201
Financial Manager	Ms Antoinette AR. Ngwenya	032 456 8207

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: KWADUKUZA (KZN292)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	1 455 675	1 428 053	344 780	23.7%	403 982	27.8%	364 682	25.5%	1 113 444	78.0%	337 278	76.6%	8.1%
Property rates	403 343	399 023	79 452	19.7%	103 470	25.7%	111 731	28.0%	294 653	73.8%	95 598	74.3%	16.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	2 210	74.6%	(100.0%)
Service charges - electricity revenue	722 822	718 211	173 910	24.1%	190 506	26.4%	189 110	26.3%	553 526	77.1%	175 483	77.3%	7.8%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	64 748	49 822	17 240	26.6%	17 175	26.5%	7 342	14.7%	41 757	83.8%	15 599	67.8%	(52.9%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 062	1 074	282	26.6%	256	24.1%	608	56.6%	1 145	106.6%	257	68.3%	136.2%
Interest earned - external investments	23 628	27 013	698	3.0%	9 516	40.3%	5 985	22.2%	16 199	60.0%	8 615	74.6%	(30.5%)
Interest earned - outstanding debtors	6 200	6 950	1 203	19.4%	1 388	22.4%	1 826	26.3%	4 418	63.6%	1 391	80.9%	31.3%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	34 117	36 618	6 468	19.0%	2 699	7.9%	1 771	4.8%	10 938	29.9%	2 422	49.8%	(26.9%)
Licences and permits	195	195	78	40.1%	70	36.1%	21	10.8%	169	86.9%	12	33.8%	79.7%
Agency services	9 200	9 200	2 642	28.7%	2 773	30.1%	2 844	30.9%	8 259	89.8%	2 141	61.3%	32.8%
Transfers recognised - operational	148 452	145 979	59 371	40.0%	51 682	34.8%	32 887	22.5%	143 940	98.6%	30 908	97.2%	6.4%
Other own revenue	41 907	33 970	3 435	8.2%	24 447	58.3%	10 557	31.1%	38 439	113.2%	2 643	61.4%	299.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 453 584	1 425 968	335 208	23.1%	279 272	19.2%	279 201	19.6%	893 680	62.7%	306 638	69.7%	(8.9%)
Employee related costs	359 321	344 828	83 311	23.2%	86 945	24.2%	83 282	24.2%	253 538	73.5%	79 989	73.6%	4.1%
Remuneration of councillors	23 146	23 146	4 957	21.4%	4 949	21.4%	6 393	27.6%	16 300	70.4%	5 209	74.1%	22.7%
Debt impairment	33 160	33 160	136	.4%	89	.3%	(226)	(.7%)	(0)	-	1 046	22.4%	(121.6%)
Depreciation and asset impairment	82 499	82 499	15 954	19.3%	15 954	19.3%	6 647	8.1%	38 556	46.7%	14 056	53.6%	(52.7%)
Finance charges	28 477	26 352	1 918	6.7%	9 764	34.3%	894	3.4%	12 576	47.7%	1 052	54.6%	(15.0%)
Bulk purchases	568 612	590 847	170 455	30.0%	82 148	14.4%	125 315	21.2%	377 918	64.0%	122 636	77.0%	2.2%
Other Materials	43 469	40 995	14 034	32.3%	22 827	52.5%	(16 757)	(40.9%)	20 104	49.0%	17 191	92.4%	(197.5%)
Contracted services	31 764	139 455	4 223	13.3%	5 255	16.5%	93 465	67.0%	102 942	73.8%	6 894	65.5%	1 255.7%
Transfers and grants	46 746	750	3 367	7.2%	3 396	7.3%	(6 058)	(807.7%)	705	94.0%	11 136	66.0%	(154.4%)
Other expenditure	236 391	143 937	36 852	15.6%	47 945	20.3%	(13 755)	(9.6%)	71 042	49.4%	47 429	57.7%	(129.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 091	2 085	9 573		124 710		85 481		219 764		30 641		
Transfers recognised - capital	81 315	89 869	21 532	26.5%	3 468	4.3%	30 095	33.5%	55 095	61.3%	(5 091)	71.6%	(691.1%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	83 406	91 955	31 104		128 178		115 576		274 859		25 550		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	83 406	91 955	31 104		128 178		115 576		274 859		25 550		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	83 406	91 955	31 104		128 178		115 576		274 859		25 550		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	83 406	91 955	31 104		128 178		115 576		274 859		25 550		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	230 844	224 924	32 491	14.1%	29 198	12.6%	19 495	8.7%	81 184	36.1%	37 914	63.0%	(48.6%)
National Government	59 934	18 091	9 583	16.0%	4 272	7.1%	(12 740)	(70.4%)	1 115	6.2%	317	60.5%	(4 115.0%)
Provincial Government	-	191	-	-	-	-	191	100.0%	191	100.0%	19	86.2%	904.7%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	4 438	-	4 438	-	-	-	(100.0%)
Transfers recognised - capital	59 934	18 283	9 583	16.0%	4 272	7.1%	(8 111)	(44.4%)	5 744	31.4%	336	60.5%	(2 511.2%)
Borrowing	12 186	2 186	1 123	9.2%	846	6.9%	(1 969)	(90.1%)	0	-	-	-	(100.0%)
Internally generated funds	137 343	185 276	21 196	15.4%	22 687	16.5%	31 556	17.0%	75 440	40.7%	37 437	68.6%	(15.7%)
Public contributions and donations	21 381	19 179	589	2.8%	1 393	6.5%	(1 982)	(10.3%)	0	-	140	3.5%	(1 511.3%)
Capital Expenditure Standard Classification	230 844	224 924	32 491	14.1%	29 198	12.6%	19 495	8.7%	81 184	36.1%	37 914	63.0%	(48.6%)
Governance and Administration	23 540	26 106	5 055	21.5%	8 183	34.8%	3 262	12.5%	16 500	63.2%	5 611	61.0%	(41.9%)
Executive & Council	1 500	-	-	-	-	-	-	-	-	-	4 746	66.9%	(100.0%)
Budget & Treasury Office	22 040	26 106	5 055	22.9%	8 183	37.1%	3 262	12.5%	16 500	63.2%	638	76.0%	410.9%
Corporate Services	-	-	-	-	-	-	-	-	-	-	228	17.9%	(100.0%)
Community and Public Safety	55 247	52 002	8 164	14.8%	8 824	16.0%	7 544	14.5%	24 532	47.2%	4 091	41.3%	84.4%
Community & Social Services	30 080	30 275	7 323	24.3%	5 552	18.5%	4 246	14.0%	17 121	56.6%	3 854	45.2%	10.2%
Sport And Recreation	20 621	19 327	832	4.0%	3 106	15.1%	3 309	17.1%	7 247	37.5%	19	26.4%	17 265.9%
Public Safety	1 546	400	9	.6%	167	10.8%	(12)	(3.0%)	164	40.9%	151	38.1%	(107.8%)
Housing	3 000	2 000	-	-	-	-	-	-	-	-	67	39.8%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	90 241	92 126	15 464	17.1%	5 145	5.7%	6 962	7.6%	27 571	29.9%	25 825	77.3%	(73.0%)
Planning and Development	1 400	650	-	-	-	-	14	2.2%	14	2.2%	15	16.2%	(7.9%)
Road Transport	88 841	91 476	15 464	17.4%	5 145	5.8%	6 948	7.6%	27 557	30.1%	25 809	77.7%	(73.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	61 816	54 689	3 807	6.2%	7 046	11.4%	1 728	3.2%	12 581	23.0%	2 387	29.2%	(27.6%)
Electricity	61 036	53 317	3 807	6.2%	6 896	11.3%	1 575	3.0%	12 277	23.0%	2 387	29.1%	(34.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	780	1 372	-	-	150	19.2%	153	11.2%	303	22.1%	-	45.5%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	1 438 359	1 344 585	365 965	25.4%	369 438	25.7%	319 706	23.8%	1 055 108	78.5%	329 046	78.7%	(2.8%)
Property rates, penalties and collection charges	381 076	367 101	78 132	20.5%	103 531	27.2%	90 724	24.7%	272 388	74.2%	90 380	74.6%	.4%
Service charges	768 249	691 229	170 907	22.2%	162 648	21.2%	152 430	22.1%	485 986	70.3%	170 627	77.5%	(10.7%)
Other revenue	52 990	38 056	24 209	45.7%	23 762	44.8%	18 892	49.6%	66 863	175.7%	12 496	55.8%	51.2%
Government - operating	148 452	145 979	60 370	40.7%	44 973	30.3%	33 355	22.8%	138 698	95.0%	29 160	96.2%	14.4%
Government - capital	59 934	70 690	29 816	49.7%	25 184	42.0%	17 562	24.8%	72 562	102.6%	16 690	99.9%	5.2%
Interest	27 658	31 530	2 531	9.2%	9 339	33.8%	6 742	21.4%	18 612	59.0%	9 693	81.7%	(30.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 241 923)	(1 273 731)	(332 070)	26.7%	(279 229)	22.5%	(262 220)	20.6%	(873 519)	68.6%	(245 640)	78.5%	6.7%
Suppliers and employees	(1 212 697)	(1 246 629)	(331 071)	27.3%	(268 526)	22.1%	(261 326)	21.0%	(860 923)	69.1%	(244 588)	79.0%	6.8%
Finance charges	(28 477)	(26 352)	(999)	3.5%	(10 683)	37.5%	(894)	3.4%	(12 576)	47.7%	(1 052)	54.6%	(15.0%)
Transfers and grants	(750)	(750)	-	-	(19)	2.6%	-	-	(19)	2.6%	-	-	-
Net Cash from/(used) Operating Activities	196 436	70 854	33 895	17.3%	90 209	45.9%	57 486	81.1%	181 590	256.3%	83 406	79.8%	(31.1%)
Cash Flow from Investing Activities													
Receipts	54	63 554	(4 636)	(8 581.7%)	(5 228)	(9 676.7%)	-	-	(9 864)	(15.5%)	22	14.6%	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	83 500	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	54	54	769	1 423.7%	-	-	-	-	769	1 423.7%	22	149.9%	(100.0%)
Decrease (increase) in non-current investments	-	(20 000)	(5 405)	-	(5 228)	-	-	-	(10 633)	53.2%	-	-	-
Payments	(230 844)	(224 924)	(32 491)	14.1%	(29 198)	12.6%	(19 476)	8.7%	(81 165)	36.1%	(37 811)	59.7%	(48.5%)
Capital assets	(230 844)	(224 924)	(32 491)	14.1%	(29 198)	12.6%	(19 476)	8.7%	(81 165)	36.1%	(37 811)	59.7%	(48.5%)
Net Cash from/(used) Investing Activities	(230 790)	(161 370)	(37 127)	16.1%	(34 426)	14.9%	(19 476)	12.1%	(91 029)	56.4%	(37 789)	59.8%	(48.5%)
Cash Flow from Financing Activities													
Receipts	12 500	2 500	519	4.2%	99	.8%	168	6.7%	786	31.4%	263	122.3%	(36.3%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	10 000	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	2 500	2 500	519	20.8%	99	4.0%	168	6.7%	786	31.4%	263	122.3%	(36.3%)
Payments	(10 313)	(8 528)	(1 042)	10.1%	(3 223)	31.2%	(1 042)	12.2%	(5 306)	62.2%	(1 030)	56.7%	1.1%
Repayment of borrowing	(10 313)	(8 528)	(1 042)	10.1%	(3 223)	31.2%	(1 042)	12.2%	(5 306)	62.2%	(1 030)	56.7%	1.1%
Net Cash from/(used) Financing Activities	2 187	(6 028)	(522)	(23.9%)	(3 123)	(142.8%)	(874)	14.5%	(4 519)	75.0%	(767)	52.7%	13.9%
Net Increase/(Decrease) in cash held	(32 167)	(96 544)	(3 754)	11.7%	52 660	(163.7%)	37 136	(38.5%)	86 042	(89.1%)	44 850	17.7%	(17.2%)
Cash/cash equivalents at the year begin:	352 464	270 209	270 209	76.7%	266 455	75.6%	319 115	118.1%	270 209	100.0%	389 708	100.0%	(18.1%)
Cash/cash equivalents at the year end:	320 296	173 665	266 455	83.2%	319 115	99.6%	356 251	205.1%	356 251	205.1%	434 558	123.3%	(18.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	44 873	64.5%	3 488	5.0%	1 865	2.7%	19 295	27.8%	69 520	28.8%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	23 328	25.6%	7 029	7.7%	5 118	5.6%	55 493	61.0%	90 969	37.7%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 844	21.9%	934	7.2%	694	5.3%	8 535	65.6%	13 008	5.4%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	49	.7%	40	.6%	6 638	98.7%	6 727	2.8%	-	-	-
Interest on Arrear Debtor Accounts	1 360	4.7%	1 177	4.1%	1 087	3.7%	25 423	87.5%	29 047	12.1%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 902	6.0%	(156)	(.5%)	1 883	5.9%	28 096	88.6%	31 725	13.2%	-	-	-
Total By Income Source	74 307	30.8%	12 521	5.2%	10 686	4.4%	143 481	59.5%	240 995	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	770	9.4%	470	5.7%	2 260	27.5%	4 720	57.4%	8 220	3.4%	-	-	-
Commercial	35 924	53.1%	2 336	3.5%	2 248	3.3%	27 153	40.1%	67 661	28.1%	-	-	-
Households	36 346	27.3%	8 845	6.6%	5 725	4.3%	82 322	61.8%	133 238	55.3%	-	-	-
Other	1 268	4.0%	870	2.7%	453	1.4%	29 284	91.9%	31 876	13.2%	-	-	-
Total By Customer Group	74 307	30.8%	12 521	5.2%	10 686	4.4%	143 481	59.5%	240 995	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	45 892	100.0%	-	-	-	-	-	-	45 892	50.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	347	100.0%	-	-	-	-	-	-	347	.4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	3 032	100.0%	-	-	-	-	-	-	3 032	3.3%
Loan repayments	1 042	100.0%	-	-	-	-	-	-	1 042	1.1%
Trade Creditors	9 101	100.0%	-	-	-	-	-	-	9 101	9.9%
Auditor-General	114	100.0%	-	-	-	-	-	-	114	.1%
Other	31 158	96.5%	1 113	3.4%	10	-	15	-	32 296	35.2%
Total	90 686	98.8%	1 113	1.2%	10	-	15	-	91 824	100.0%

Contact Details

Municipal Manager	Mr N.J. Mdakane	032 437 5015
Financial Manager	Mr Shamir Rajcoomar	032 437 5505

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NDWEDWE (KZN293)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	143 057	143 057	56 074	39.2%	42 863	30.0%	2 644	1.8%	101 582	71.0%	33 757	95.7%	(92.2%)
Property rates	10 151	10 151	690	6.8%	280	2.8%	2 309	22.8%	3 279	32.3%	2 368	67.4%	(2.5%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	420	420	522	124.4%	1	.2%	1	.2%	524	124.8%	97	67.9%	(99.1%)
Interest earned - external investments	8 500	8 500	-	-	-	-	-	-	-	-	2 721	100.3%	(100.0%)
Interest earned - outstanding debtors	600	600	-	-	-	-	-	-	-	-	155	65.2%	(100.0%)
Dividends received	-	-	2 822	-	2 371	-	152	-	5 345	-	-	-	(100.0%)
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	123 236	123 236	52 014	42.2%	40 204	32.6%	182	.1%	92 400	75.0%	28 289	97.5%	(99.4%)
Other own revenue	150	150	26	17.0%	7	4.9%	-	-	33	21.9%	127	258.3%	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	142 557	142 557	29 299	20.6%	39 115	27.4%	32 871	23.1%	101 286	71.0%	27 413	61.4%	19.9%
Employee related costs	53 203	53 203	10 221	19.2%	11 257	21.2%	8 993	16.9%	30 471	57.3%	7 395	67.9%	21.6%
Remuneration of councillors	10 177	10 177	1 935	19.0%	2 003	19.7%	4 615	45.3%	8 552	84.0%	2 750	70.4%	67.8%
Debt impairment	2 500	2 500	-	-	-	-	-	-	-	-	-	23.2%	-
Depreciation and asset impairment	19 000	19 000	2 251	11.8%	2 269	11.9%	-	-	4 520	23.8%	-	43.9%	-
Finance charges	-	-	17	-	12	-	-	-	29	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	8 630	8 630	11 061	128.2%	18 721	216.9%	8 962	103.8%	38 745	449.0%	2 067	43.6%	333.6%
Transfers and grants	-	-	-	-	-	-	717	-	717	-	-	-	(100.0%)
Other expenditure	49 047	49 047	3 835	7.8%	4 853	9.9%	9 585	19.5%	18 273	37.3%	15 201	67.5%	(36.9%)
Loss on disposal of PPE	-	-	(21)	-	-	-	-	-	(21)	-	-	-	-
Surplus/(Deficit)	501	501	26 775		3 748		(30 227)		297		6 345		
Transfers recognised - capital	55 275	55 275	-	-	-	-	-	-	-	-	12 201	54.0%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	55 776	55 776	26 775		3 748		(30 227)		297		18 546		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	55 776	55 776	26 775		3 748		(30 227)		297		18 546		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	55 776	55 776	26 775		3 748		(30 227)		297		18 546		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	55 776	55 776	26 775		3 748		(30 227)		297		18 546		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	108 395	108 395	5 914	5.5%	6 635	6.1%	336 166	310.1%	348 715	321.7%	11 031	42.4%	2 947.5%
National Government	-	-	5 914	-	6 635	-	336 166	-	348 715	-	5 824	-	5 672.4%
Provincial Government	55 275	55 275	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	55 275	55 275	5 914	10.7%	6 635	12.0%	336 166	608.2%	348 715	630.9%	5 824	50.0%	5 672.4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	53 120	53 120	-	-	-	-	-	-	-	-	5 207	31.9%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	108 395	108 395	5 914	5.5%	6 635	6.1%	336 166	310.1%	348 715	321.7%	11 031	42.4%	2 947.5%
Governance and Administration	14 800	14 800	40	.3%	790	5.3%	1 603	10.8%	2 433	16.4%	2 449	25.8%	(34.5%)
Executive & Council	13 100	13 100	-	-	428	3.3%	836	6.4%	1 264	9.6%	95	16.8%	781.9%
Budget & Treasury Office	1 700	1 700	-	-	10	.6%	220	12.9%	230	13.5%	89	44.6%	146.1%
Corporate Services	-	-	40	-	352	-	547	-	939	-	2 265	37.8%	(75.8%)
Community and Public Safety	11 500	11 500	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	11 500	11 500	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	39 875	39 875	5 874	14.7%	5 128	12.9%	334 563	839.0%	345 565	866.6%	6 796	34.3%	4 823.2%
Planning and Development	9 600	9 600	-	-	-	-	22	.2%	22	.2%	1 495	83.1%	(98.5%)
Road Transport	30 275	30 275	5 874	19.4%	5 128	16.9%	334 541	1 105.0%	345 542	1 141.3%	5 301	32.6%	6 211.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	28 000	28 000	-	-	717	2.6%	-	-	717	2.6%	1 786	134.6%	(100.0%)
Electricity	28 000	28 000	-	-	717	2.6%	-	-	717	2.6%	1 786	134.6%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	14 220	14 220	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	194 687	194 687	67 743	34.8%	71 028	36.5%	-	-	138 770	71.3%	52 006	97.1%	(100.0%)
Property rates, penalties and collection charges	7 106	7 106	305	4.3%	2 430	34.2%	-	-	2 736	38.5%	725	94.4%	(100.0%)
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	570	570	6 004	1 053.4%	11 017	1 932.8%	-	-	17 021	2 986.2%	252	369.0%	(100.0%)
Government - operating	123 236	123 236	51 611	41.9%	40 209	32.6%	-	-	91 820	74.5%	35 158	106.6%	(100.0%)
Government - capital	55 274	55 274	7 000	12.7%	15 000	27.1%	-	-	22 000	39.8%	13 750	71.0%	(100.0%)
Interest	8 501	8 501	2 822	33.2%	2 371	27.9%	-	-	5 193	61.1%	2 121	94.1%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(143 779)	(143 779)	(22 048)	15.3%	(32 217)	22.4%	-	-	(54 264)	37.7%	(30 825)	34.2%	(100.0%)
Suppliers and employees	(143 779)	(143 779)	(22 048)	15.3%	(32 217)	22.4%	-	-	(54 264)	37.7%	(30 825)	34.2%	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	50 907	50 907	45 695	89.8%	38 811	76.2%	-	-	84 506	166.0%	21 181	(138.4%)	(100.0%)
Cash Flow from Investing Activities													
Receipts	-	-	904	-	-	-	-	-	904	-	-	-	-
Proceeds on disposal of PPE	-	-	904	-	-	-	-	-	904	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(93 395)	(93 395)	(14 439)	15.5%	(17 258)	18.5%	-	-	(31 698)	33.9%	(11 031)	42.4%	(100.0%)
Capital assets	(93 395)	(93 395)	(14 439)	15.5%	(17 258)	18.5%	-	-	(31 698)	33.9%	(11 031)	42.4%	(100.0%)
Net Cash from/(used) Investing Activities	(93 395)	(93 395)	(13 535)	14.5%	(17 258)	18.5%	-	-	(30 794)	33.0%	(11 031)	42.4%	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(42 488)	(42 488)	32 160	(75.7%)	21 553	(50.7%)	-	-	53 712	(126.4%)	10 150	(36.7%)	(100.0%)
Cash/cash equivalents at the year begin:	109 380	109 380	111 731	102.1%	143 890	131.6%	-	-	111 731	102.1%	152 683	100.0%	(100.0%)
Cash/cash equivalents at the year end:	66 892	66 892	143 890	215.1%	165 443	247.3%	-	-	165 443	247.3%	162 833	(449.4%)	(100.0%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	286	2.5%	566	4.9%	138	1.2%	10 631	91.5%	11 621	79.9%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	32	11.8%	38	14.0%	19	7.0%	182	67.2%	270	1.9%	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	2 665	100.0%	2 665	18.3%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1)	7.0%	(6)	27.2%	(1)	6.6%	(12)	59.2%	(21)	(.1%)	-	-	-
Total By Income Source	316	2.2%	598	4.1%	156	1.1%	13 465	92.6%	14 536	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	7	.2%	14	.3%	(126)	(3.2%)	4 065	102.7%	3 960	27.2%	-	-	-
Commercial	240	3.2%	471	6.2%	225	3.0%	6 643	87.7%	7 578	52.1%	-	-	-
Households	35	1.7%	69	3.3%	35	1.7%	1 956	93.4%	2 095	14.4%	-	-	-
Other	35	3.9%	44	4.9%	22	2.4%	800	88.7%	902	6.2%	-	-	-
Total By Customer Group	316	2.2%	598	4.1%	156	1.1%	13 465	92.6%	14 536	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 845	30.3%	12 650	65.5%	278	1.4%	547	2.8%	19 320	70.8%
Auditor-General	43	42.4%	58	57.6%	-	-	-	-	100	.4%
Other	2 418	30.8%	5 022	63.9%	353	4.5%	67	.8%	7 859	28.8%
Total	8 306	30.4%	17 730	65.0%	631	2.3%	613	2.2%	27 280	100.0%

Contact Details

Municipal Manager	Mr Pat Cele	032 532 5000
Financial Manager	Mr Xolani Hlekwane	032 532 5000

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MAPHUMULO (KZN294)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	113 162	113 162	13 129	11.6%	60 373	53.4%	24 494	21.6%	97 996	86.6%	26 380	86.4%	(7.2%)
Property rates	13 950	13 950	10 145	72.7%	1 718	12.3%	1 018	7.3%	12 880	92.3%	3 403	75.1%	(70.1%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 018	1 018	297	29.2%	223	21.9%	200	19.7%	720	70.8%	209	76.7%	(4.2%)
Interest earned - external investments	2 141	2 141	1 046	48.8%	1 909	89.1%	683	31.9%	3 638	169.9%	595	77.1%	14.8%
Interest earned - outstanding debtors	1 920	1 920	-	-	-	-	-	-	-	-	292	69.5%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	5	5	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	93 879	93 879	1 172	1.2%	56 438	60.1%	22 551	24.0%	80 162	85.4%	21 818	88.8%	3.4%
Other own revenue	249	249	469	188.0%	86	34.5%	41	16.6%	596	239.1%	61	76.2%	(31.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	2	-	(100.0%)
Operating Expenditure	116 576	116 576	22 417	19.2%	23 135	19.8%	25 850	22.2%	71 402	61.2%	22 504	65.8%	14.9%
Employee related costs	31 149	31 149	6 635	21.3%	8 149	26.2%	8 018	25.7%	22 802	73.2%	7 937	75.9%	1.0%
Remuneration of councillors	7 158	7 158	1 810	25.3%	1 752	24.5%	2 516	35.2%	6 079	84.9%	1 695	71.8%	48.5%
Debt impairment	3 339	3 339	-	-	-	-	-	-	-	-	-	.2%	-
Depreciation and asset impairment	14 190	14 190	1 889	13.3%	2 485	17.5%	2 209	15.6%	6 584	46.4%	2 828	65.7%	(21.9%)
Finance charges	244	244	86	35.4%	66	27.3%	35	14.3%	188	76.9%	132	74.7%	(73.7%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	9 006	9 006	5 873	65.2%	-	-	1 651	18.3%	7 524	83.5%	1 075	47.7%	53.6%
Transfers and grants	20 050	20 050	120	.6%	1 581	7.9%	2 996	14.9%	4 697	23.4%	1 951	29.6%	53.6%
Other expenditure	31 440	31 440	6 002	19.1%	9 102	29.0%	8 425	26.8%	23 529	74.8%	6 887	85.9%	22.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(3 415)	(3 415)	(9 288)		37 238		(1 356)		26 594		3 876		
Transfers recognised - capital	22 646	22 646	-	-	-	-	10 905	48.2%	10 905	48.2%	10 087	100.0%	8.1%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	19 231	19 231	(9 288)		37 238		9 549		37 499		13 963		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	19 231	19 231	(9 288)		37 238		9 549		37 499		13 963		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	19 231	19 231	(9 288)		37 238		9 549		37 499		13 963		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	19 231	19 231	(9 288)		37 238		9 549		37 499		13 963		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	24 491	29 780	5 747	23.5%	7 363	30.1%	10 790	36.2%	23 900	80.3%	6 890	86.6%	56.6%
National Government	22 646	22 646	4 496	19.9%	6 736	29.7%	9 542	42.1%	20 774	91.7%	6 161	96.8%	54.9%
Provincial Government	-	5 000	-	-	-	-	811	16.2%	811	16.2%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	22 646	27 646	4 496	19.9%	6 736	29.7%	10 352	37.4%	21 584	78.1%	6 161	96.8%	68.0%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 845	2 134	65	3.5%	627	34.0%	438	20.5%	1 129	52.9%	730	22.8%	(40.0%)
Public contributions and donations	-	-	1 187	-	-	-	-	-	1 187	-	-	-	-
Capital Expenditure Standard Classification	24 491	29 780	5 747	23.5%	7 363	30.1%	10 790	36.2%	23 900	80.3%	6 890	86.6%	56.6%
Governance and Administration	1 845	2 134	65	3.5%	627	34.0%	438	20.5%	1 129	52.9%	108	4.6%	307.0%
Executive & Council	215	260	13	6.2%	-	-	-	-	13	5.1%	9	.3%	(100.0%)
Budget & Treasury Office	1 630	1 874	23	1.4%	50	3.1%	-	-	73	3.9%	-	32.5%	-
Corporate Services	-	-	29	-	576	-	438	-	1 043	-	99	17.4%	342.2%
Community and Public Safety	7 018	8 008	3 919	55.8%	1 895	27.0%	2 952	36.9%	8 766	109.5%	43	425.3%	6 840.8%
Community & Social Services	7 018	8 008	3 919	55.8%	1 895	27.0%	2 952	36.9%	8 766	109.5%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	43	425.3%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	15 628	19 638	1 764	11.3%	4 841	31.0%	7 400	37.7%	14 005	71.3%	6 740	99.2%	9.8%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	15 628	19 638	1 764	11.3%	4 841	31.0%	7 400	37.7%	14 005	71.3%	6 740	99.5%	9.8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	131 302	133 400	40 799	31.1%	37 949	28.9%	39 058	29.3%	117 805	88.3%	31 273	101.9%	24.9%
Property rates, penalties and collection charges	7 812	-	-	-	-	-	9 100	-	9 100	-	853	109.9%	967.1%
Service charges	-	7 812	-	-	-	-	-	-	-	-	-	-	-
Other revenue	4 824	6 346	2 068	42.9%	303	6.3%	331	5.2%	2 702	42.6%	1 493	86.9%	(77.8%)
Government - operating	93 879	93 668	38 652	41.2%	35 737	38.1%	19 279	20.6%	93 668	100.0%	18 229	100.2%	5.8%
Government - capital	22 646	22 646	-	-	-	-	9 646	42.6%	9 646	42.6%	10 087	119.7%	(4.4%)
Interest	2 141	2 928	79	3.7%	1 909	89.1%	703	24.0%	2 690	91.9%	611	64.6%	15.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(104 822)	(107 052)	(21 079)	20.1%	(26 371)	25.2%	(34 252)	32.0%	(81 702)	76.3%	(21 852)	88.4%	56.7%
Suppliers and employees	(84 528)	(50 443)	(20 992)	24.8%	(24 724)	29.2%	(26 794)	53.1%	(72 510)	143.7%	(17 475)	94.3%	53.3%
Finance charges	(244)	-	(86)	35.5%	(66)	27.3%	(35)	-	(188)	-	(111)	69.0%	(68.8%)
Transfers and grants	(20 050)	(56 609)	-	-	(1 581)	7.9%	(7 424)	13.1%	(9 005)	15.9%	(4 266)	57.7%	74.0%
Net Cash from/(used) Operating Activities	26 480	26 347	19 720	74.5%	11 578	43.7%	4 806	18.2%	36 103	137.0%	9 421	143.4%	(49.0%)
Cash Flow from Investing Activities													
Receipts	-	-	4 000	-	9 000	-	-	-	13 000	-	-	-	-
Proceeds on disposal of PPE	-	-	4 000	-	9 000	-	-	-	13 000	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(24 491)	(29 780)	(3 663)	15.0%	(9 448)	38.6%	(11 003)	36.9%	(24 113)	81.0%	(6 292)	68.8%	74.9%
Capital assets	(24 491)	(29 780)	(3 663)	15.0%	(9 448)	38.6%	(11 003)	36.9%	(24 113)	81.0%	(6 292)	68.8%	74.9%
Net Cash from/(used) Investing Activities	(24 491)	(29 780)	337	(1.4%)	(448)	1.8%	(11 003)	36.9%	(11 113)	37.3%	(6 292)	(12.2%)	74.9%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 233)	(2 233)	(1 044)	46.8%	(384)	17.2%	(416)	18.6%	(1 844)	82.6%	(1 964)	70.6%	(78.8%)
Repayment of borrowing	(2 233)	(2 233)	(1 044)	46.8%	(384)	17.2%	(416)	18.6%	(1 844)	82.6%	(1 964)	70.6%	(78.8%)
Net Cash from/(used) Financing Activities	(2 233)	(2 233)	(1 044)	46.8%	(384)	17.2%	(416)	18.6%	(1 844)	82.6%	(1 964)	70.6%	(78.8%)
Net Increase/(Decrease) in cash held	(244)	(5 666)	19 013	(7 798.6%)	10 746	(4 407.7%)	(6 613)	116.7%	23 146	(408.5%)	1 164	(5 363.0%)	(668.0%)
Cash/cash equivalents at the year begin:	28 125	32 588	31 947	113.6%	50 960	181.2%	61 706	189.4%	31 947	98.0%	64 362	100.0%	(4.1%)
Cash/cash equivalents at the year end:	27 881	26 922	50 960	182.8%	61 706	221.3%	55 093	204.6%	55 093	204.6%	65 527	297.9%	(15.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	46	.4%	158	1.3%	137	1.2%	11 336	97.1%	11 677	65.3%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	44	2.4%	19	1.1%	11	.6%	1 766	95.9%	1 841	10.3%	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	69	1.6%	69	1.6%	69	1.6%	4 160	95.2%	4 368	24.4%	-	-	-
Total By Income Source	160	.9%	246	1.4%	218	1.2%	17 262	96.5%	17 886	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	(10)	(.4%)	102	3.9%	81	3.1%	2 438	93.4%	2 611	14.6%	-	-	-
Commercial	100	1.1%	75	.9%	67	.8%	8 494	97.2%	8 737	48.8%	-	-	-
Households	-	-	-	-	-	-	2 170	100.0%	2 170	12.1%	-	-	-
Other	69	1.6%	69	1.6%	69	1.6%	4 160	95.2%	4 368	24.4%	-	-	-
Total By Customer Group	160	.9%	246	1.4%	218	1.2%	17 262	96.5%	17 886	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(2 083)	154.0%	(954)	70.5%	(720)	53.2%	2 404	(177.8%)	(1 352)	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	(2 083)	154.0%	(954)	70.5%	(720)	53.2%	2 404	(177.8%)	(1 352)	100.0%

Contact Details

Municipal Manager	Mr Phakama Noble Mhlongo	032 481 4500
Financial Manager	Mr Ntando Duma	032 481 4500

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ILEMBE (DC29)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	645 833	654 459	216 817	33.6%	195 339	30.2%	271 255	41.4%	683 411	104.4%	140 967	86.2%	92.4%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	98 973	106 540	24 945	25.2%	22 166	22.4%	16 138	15.1%	63 249	59.4%	21 002	63.9%	(23.2%)
Service charges - sanitation revenue	57 122	24 386	-	-	19 258	33.7%	(7 224)	(29.6%)	12 033	49.3%	11 681	74.9%	(161.8%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	2 942	-	-	-	(630)	(21.4%)	(830)	-	(1 461)	-	207	62.6%	(501.2%)
Rental of facilities and equipment	156	135	7	4.3%	(4)	(2.5%)	(116)	(85.9%)	(113)	(83.8%)	(1)	38.2%	9 512.7%
Interest earned - external investments	1 944	9 635	318	16.3%	1 679	86.4%	1 241	12.9%	3 238	33.6%	836	67.4%	48.5%
Interest earned - outstanding debtors	19 323	28 200	-	-	7 630	39.5%	26 683	94.6%	34 314	121.7%	5 000	75.2%	433.6%
Dividends received	-	-	-	-	-	-	350 692	-	350 692	-	-	-	(100.0%)
Fines	-	361	-	-	-	-	(180)	(49.9%)	(180)	(49.9%)	-	-	(100.0%)
Licences and permits	-	32	-	-	-	-	(55)	(172.3%)	(55)	(172.3%)	-	-	(100.0%)
Agency services	1 483	1 483	-	-	484	32.6%	-	-	484	32.6%	745	50.6%	(100.0%)
Transfers recognised - operational	441 250	460 250	174 978	39.7%	150 648	34.1%	(87 799)	(19.1%)	237 827	51.7%	94 468	95.9%	(192.9%)
Other own revenue	22 642	23 437	16 569	73.2%	(5 891)	(26.0%)	(27 295)	(116.5%)	(16 617)	(70.9%)	7 028	53.3%	(488.4%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	641 947	653 000	126 511	19.7%	160 540	25.0%	167 485	25.6%	454 536	69.6%	138 582	70.2%	20.9%
Employee related costs	204 889	204 276	50 201	24.5%	51 122	25.0%	63 232	31.0%	164 555	80.6%	40 246	73.5%	57.1%
Remuneration of councillors	11 809	9 516	2 133	18.1%	2 499	21.2%	2 203	23.2%	6 836	71.8%	2 019	54.4%	9.1%
Debt impairment	44 232	44 232	11 058	25.0%	11 058	25.0%	11 058	25.0%	33 174	75.0%	3 218	75.0%	243.7%
Depreciation and asset impairment	76 970	77 281	19 346	25.1%	6 301	8.2%	6 707	8.7%	32 354	41.9%	22 804	81.6%	(70.6%)
Finance charges	10 906	9 462	2 679	24.6%	3 947	36.2%	406	4.3%	7 032	74.3%	3 267	78.4%	(87.6%)
Bulk purchases	84 466	80 500	15 162	18.0%	21 988	26.0%	24 376	30.3%	61 526	76.4%	18 621	71.2%	30.9%
Other Materials	54 377	51 925	1 325	2.4%	13 362	24.6%	18 038	34.7%	32 726	63.0%	21 591	72.8%	(16.5%)
Contracted services	42 160	60 429	9 471	22.5%	19 704	46.7%	18 568	30.7%	47 743	79.0%	8 392	72.1%	121.2%
Transfers and grants	15 789	31 579	7 062	44.7%	2 872	18.2%	2 160	6.8%	12 094	38.3%	-	-	(100.0%)
Other expenditure	96 347	83 800	8 073	8.4%	27 687	28.7%	20 737	24.7%	56 496	67.4%	18 423	57.4%	12.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	3 887	1 458	90 306		34 799		103 769		228 874		2 385		
Transfers recognised - capital	392 626	374 626	33 250	8.5%	134 957	34.4%	(12 450)	(3.3%)	155 757	41.6%	111 071	104.3%	(111.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	396 513	376 084	123 556		169 756		91 320		384 632		113 456		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	396 513	376 084	123 556		169 756		91 320		384 632		113 456		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	396 513	376 084	123 556		169 756		91 320		384 632		113 456		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	396 513	376 084	123 556		169 756		91 320		384 632		113 456		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	354 720	337 303	70 449	19.9%	67 478	19.0%	46 858	13.9%	184 785	54.8%	79 817	100.4%	(41.3%)
National Government	343 957	327 817	69 770	20.3%	67 230	19.5%	46 800	14.3%	183 801	56.1%	44 423	97.9%	5.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	877	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	713	41.2%	(100.0%)
Transfers recognised - capital	343 957	328 694	69 770	20.3%	67 230	19.5%	46 800	14.2%	183 801	55.9%	45 135	94.8%	3.7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 763	8 609	678	6.3%	247	2.3%	57	.7%	983	11.4%	6 113	54.2%	(99.1%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	28 569	124.5%	(100.0%)
Capital Expenditure Standard Classification	354 720	337 303	70 449	19.9%	67 478	19.0%	46 858	13.9%	184 785	54.8%	79 817	100.4%	(41.3%)
Governance and Administration	16 013	9 038	678	4.2%	247	1.5%	1 097	12.1%	2 023	22.4%	5 766	53.1%	(81.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	16 013	1 075	678	4.2%	247	1.5%	1 097	102.1%	2 023	188.2%	3 280	110.8%	(66.5%)
Corporate Services	-	7 963	-	-	-	-	-	-	-	-	2 486	24.4%	(100.0%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	284	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	284	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	338 707	327 981	69 770	20.6%	67 230	19.8%	45 761	14.0%	182 761	55.7%	74 051	102.7%	(38.2%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	272 751	304 253	66 956	24.5%	49 524	18.2%	47 618	15.7%	164 099	53.9%	71 520	106.7%	(33.4%)
Waste Water Management	65 956	23 728	2 814	4.3%	17 706	26.8%	(1 858)	(7.8%)	18 662	78.7%	2 531	56.0%	(173.4%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	1 052 308	1 042 294	390 315	37.1%	200 006	19.0%	358 867	34.4%	949 187	91.1%	176 675	99.5%	103.1%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	119 277	96 902	34 270	28.7%	17 052	14.3%	41 902	43.2%	93 224	96.2%	24 018	66.4%	74.5%
Other revenue	88 515	77 446	357	.4%	3 903	4.4%	192	.2%	4 452	5.7%	853	20.5%	(77.5%)
Government - operating	441 250	460 250	177 926	40.3%	58 891	13.3%	203 785	44.3%	440 602	95.7%	102 553	98.7%	98.7%
Government - capital	392 626	374 626	177 500	45.2%	118 424	30.2%	109 390	29.2%	405 315	108.2%	48 436	126.3%	125.8%
Interest	10 639	33 071	261	2.5%	1 736	16.3%	3 598	10.9%	5 594	16.9%	815	22.8%	341.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(636 401)	(630 006)	(296 279)	46.6%	(43 519)	6.8%	(127 316)	20.2%	(467 114)	74.1%	(85 304)	74.2%	49.2%
Suppliers and employees	(609 705)	(589 342)	(286 537)	47.0%	(36 700)	6.0%	(124 750)	21.2%	(447 988)	76.0%	(82 037)	75.4%	52.1%
Finance charges	(10 906)	(9 085)	(2 679)	24.6%	(3 947)	36.2%	(406)	4.5%	(7 032)	77.4%	(3 267)	75.4%	(87.6%)
Transfers and grants	(15 789)	(31 579)	(7 062)	44.7%	(2 872)	18.2%	(2 160)	6.8%	(12 094)	38.3%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	415 907	412 288	94 036	22.6%	156 486	37.6%	231 550	56.2%	482 073	116.9%	91 371	205.5%	153.4%
Cash Flow from Investing Activities													
Receipts	24 129	-	(357)	(1.5%)	(362)	(1.5%)	-	-	(719)	-	15 204	40.0%	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	15 659	40.6%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	24 129	-	(357)	(1.5%)	(362)	(1.5%)	-	-	(719)	-	(455)	(92 658 600.0%)	(100.0%)
Payments	(357 720)	(337 519)	(70 731)	19.8%	(143 194)	40.0%	(15 650)	4.6%	(229 576)	68.0%	(80 844)	110.4%	(80.6%)
Capital assets	(357 720)	(337 519)	(70 731)	19.8%	(143 194)	40.0%	(15 650)	4.6%	(229 576)	68.0%	(80 844)	110.4%	(80.6%)
Net Cash from/(used) Investing Activities	(333 591)	(337 519)	(71 089)	21.3%	(143 556)	43.0%	(15 650)	4.6%	(230 295)	68.2%	(65 640)	179.7%	(76.2%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(41 737)	(11 704)	9 027	(21.6%)	(26 333)	63.1%	(5 689)	48.6%	(22 995)	196.5%	(4 484)	134.0%	26.9%
Repayment of borrowing	(41 737)	(11 704)	9 027	(21.6%)	(26 333)	63.1%	(5 689)	48.6%	(22 995)	196.5%	(4 484)	134.0%	26.9%
Net Cash from/(used) Financing Activities	(41 737)	(11 704)	9 027	(21.6%)	(26 333)	63.1%	(5 689)	48.6%	(22 995)	196.5%	(4 484)	134.0%	26.9%
Net Increase/(Decrease) in cash held	40 578	63 065	31 974	78.8%	(13 403)	(33.0%)	210 211	333.3%	228 783	362.8%	21 247	(60.4%)	889.4%
Cash/cash equivalents at the year begin:	2 028	6 296	6 296	310.4%	38 270	1 887.0%	24 867	395.0%	6 296	100.0%	26 336	100.0%	(5.6%)
Cash/cash equivalents at the year end:	42 607	69 361	38 270	89.8%	24 867	58.4%	235 079	338.9%	235 079	338.9%	47 583	276.4%	394.0%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	6 878	5.3%	5 375	4.1%	3 396	2.6%	114 314	88.0%	129 963	49.4%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 777	6.1%	2 142	4.7%	1 057	2.3%	39 719	86.9%	45 695	17.4%	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	(745)	(2.8%)	1 217	4.6%	480	1.8%	25 679	96.4%	26 631	10.1%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 220	5.3%	5 262	8.6%	2 887	4.7%	49 547	81.3%	60 915	23.1%	-	-	-
Total By Income Source	12 130	4.6%	13 995	5.3%	7 820	3.0%	229 259	87.1%	263 204	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	1 461	12.8%	468	4.1%	432	3.8%	9 096	79.4%	11 458	4.4%	-	-	-
Commercial	1 712	29.6%	603	10.4%	398	6.9%	3 065	53.0%	5 778	2.2%	-	-	-
Households	7 174	3.2%	10 433	4.7%	4 839	2.2%	200 241	89.9%	222 688	84.6%	-	-	-
Other	1 784	7.7%	2 490	10.7%	2 150	9.2%	16 857	72.4%	23 281	8.8%	-	-	-
Total By Customer Group	12 130	4.6%	13 995	5.3%	7 820	3.0%	229 259	87.1%	263 204	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 965	100.0%	-	-	-	-	-	-	1 965	5.2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	24 394	68.6%	1 304	3.7%	3 379	9.5%	6 461	18.2%	35 538	94.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	26 358	70.3%	1 304	3.5%	3 379	9.0%	6 461	17.2%	37 503	100.0%

Contact Details

Municipal Manager	Mr Nhlakanipho Geoffrey Kumalo (Acting)	032 437 9501
Financial Manager	Mr Mahendra Chandulal	032 437 9503

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: GREATER KOKSTAD (KZN433)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	317 814	322 598	128 341	40.4%	69 466	21.9%	60 873	18.9%	258 680	80.2%	57 117	77.8%	6.6%
Property rates	101 524	101 524	65 705	64.7%	13 833	13.6%	11 314	11.1%	90 853	89.5%	9 416	89.3%	20.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	116 087	117 913	30 552	26.3%	24 346	21.0%	23 830	20.2%	78 728	66.8%	21 082	65.5%	13.0%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	16 406	16 406	6 611	40.3%	6 777	41.3%	6 666	40.6%	20 054	122.2%	6 369	73.8%	4.7%
Service charges - other	735	735	307	41.7%	298	40.6%	213	29.0%	818	111.3%	296	68.4%	(28.0%)
Rental of facilities and equipment	1 757	709	159	9.0%	201	11.4%	465	65.5%	824	116.2%	198	39.2%	134.9%
Interest earned - external investments	7 275	8 046	1 338	18.4%	2 338	32.1%	1 706	21.2%	5 383	66.9%	1 910	106.1%	(10.7%)
Interest earned - outstanding debtors	4 572	4 572	967	21.2%	1 138	24.9%	1 043	22.8%	3 148	68.9%	1 240	82.1%	(15.9%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 345	1 345	59	4.4%	58	4.3%	22	1.6%	139	10.4%	63	22.3%	(64.9%)
Licences and permits	3 924	3 924	769	19.6%	769	19.6%	873	22.2%	2 411	61.4%	752	64.3%	16.1%
Agency services	-	-	-	-	-	-	29	-	29	-	-	-	(100.0%)
Transfers recognised - operational	60 673	62 808	21 230	35.0%	18 564	30.6%	14 171	22.6%	53 965	85.9%	15 359	86.5%	(7.7%)
Other own revenue	3 518	4 618	644	18.3%	1 142	32.5%	541	11.7%	2 328	50.4%	432	61.1%	25.4%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	370 111	366 595	73 053	19.7%	71 482	19.3%	52 938	14.4%	197 473	53.9%	76 724	61.5%	(31.0%)
Employee related costs	121 033	121 033	23 263	19.2%	23 938	19.8%	23 983	19.8%	71 184	58.8%	24 103	64.7%	(.5%)
Remuneration of councillors	7 429	7 429	1 582	21.3%	1 586	21.3%	2 095	28.2%	5 263	70.8%	1 610	65.5%	30.2%
Debt impairment	8 907	8 907	1 137	12.8%	572	6.4%	1 833	20.6%	3 542	39.8%	8 731	98.2%	(79.0%)
Depreciation and asset impairment	63 138	52 138	6 278	9.9%	3 987	6.3%	(5 434)	(10.4%)	4 830	9.3%	10 997	40.1%	(149.4%)
Finance charges	1 782	1 782	27	1.5%	(9)	(.5%)	5	.3%	24	1.4%	264	61.6%	(98.0%)
Bulk purchases	94 829	94 829	31 901	33.6%	17 371	18.3%	16 085	17.0%	65 358	68.9%	15 665	67.0%	2.7%
Other Materials	-	-	-	-	-	-	0	-	0	-	-	-	(100.0%)
Contracted services	39 502	42 185	4 869	12.3%	12 323	31.2%	8 523	20.2%	25 715	61.0%	5 634	63.1%	51.3%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	3 285	97.5%	(100.0%)
Other expenditure	33 490	38 291	3 995	11.9%	11 714	35.0%	5 847	15.3%	21 557	56.3%	6 435	52.5%	(9.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(52 297)	(43 997)	55 288		(2 017)		7 935		61 207		(19 607)		
Transfers recognised - capital	27 550	27 550	-	-	147	.5%	23 153	84.0%	23 300	84.6%	2 295	33.6%	909.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(24 747)	(16 447)	55 288		(1 870)		31 088		84 507		(17 313)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(24 747)	(16 447)	55 288		(1 870)		31 088		84 507		(17 313)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(24 747)	(16 447)	55 288		(1 870)		31 088		84 507		(17 313)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(24 747)	(16 447)	55 288		(1 870)		31 088		84 507		(17 313)		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	63 705	93 987	5 807	9.1%	14 406	22.6%	18 302	19.5%	38 515	41.0%	3 715	24.7%	392.6%
National Government	27 550	27 550	3 784	13.7%	7 467	27.1%	5 343	19.4%	16 595	60.2%	2 448	25.3%	118.3%
Provincial Government	-	6 000	-	-	134	-	-	-	134	2.2%	64	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	27 550	33 550	3 784	13.7%	7 601	27.6%	5 343	15.9%	16 729	49.9%	2 512	25.9%	112.7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	36 155	60 437	2 023	5.6%	6 804	18.8%	12 959	21.4%	21 786	36.0%	1 203	23.5%	977.4%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	63 705	93 987	5 807	9.1%	14 406	22.6%	18 302	19.5%	38 515	41.0%	3 715	24.7%	392.6%
Governance and Administration	3 450	7 818	-	-	1 671	48.4%	3 795	48.5%	5 466	69.9%	4	29.7%	106 584.8%
Executive & Council	2 000	1 200	-	-	-	-	482	40.2%	482	40.2%	-	-	(100.0%)
Budget & Treasury Office	1 450	1 267	-	-	1 671	115.2%	-	-	1 671	131.9%	4	95.8%	(100.0%)
Corporate Services	-	5 351	-	-	-	-	3 313	61.9%	3 313	61.9%	-	17.4%	(100.0%)
Community and Public Safety	5 545	15 724	475	8.6%	884	15.9%	738	4.7%	2 097	13.3%	-	-	(100.0%)
Community & Social Services	3 345	2 055	475	14.2%	840	25.1%	738	35.9%	2 053	99.9%	-	-	(100.0%)
Sport And Recreation	500	-	-	-	44	8.8%	-	-	44	-	-	-	-
Public Safety	1 700	13 669	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	32 360	36 955	3 556	11.0%	9 491	29.3%	3 388	9.2%	16 435	44.5%	3 712	33.1%	(8.7%)
Planning and Development	1 810	2 170	-	-	-	-	820	37.8%	820	37.8%	3 315	33.2%	(75.3%)
Road Transport	30 550	34 785	3 556	11.6%	9 491	31.1%	2 567	7.4%	15 615	44.9%	396	33.1%	547.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	22 350	33 490	1 775	7.9%	2 359	10.6%	10 382	31.0%	14 517	43.3%	-	5.1%	(100.0%)
Electricity	20 750	29 490	918	4.4%	808	3.9%	10 382	35.2%	12 108	41.1%	-	6.7%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 600	4 000	857	53.6%	1 551	96.9%	-	-	2 408	60.2%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	340 684	345 430	121 428	35.6%	84 485	24.8%	71 474	20.7%	277 387	80.3%	70 389	78.1%	1.5%
Property rates, penalties and collection charges	99 494	99 493	52 082	52.3%	13 531	13.6%	11 829	11.9%	77 441	77.8%	11 715	87.5%	1.0%
Service charges	130 578	131 632	31 646	24.2%	33 728	25.8%	23 885	18.1%	89 259	67.8%	22 518	64.0%	6.1%
Other revenue	10 543	9 572	1 180	11.2%	481	4.6%	2 135	22.3%	3 796	39.7%	11 264	173.1%	(81.0%)
Government - operating	60 673	56 808	22 063	36.4%	18 880	31.1%	15 241	26.8%	56 184	98.9%	5 514	62.7%	176.4%
Government - capital	27 550	33 550	12 000	43.6%	11 550	41.9%	15 041	44.8%	38 591	115.0%	18 525	114.3%	(18.8%)
Interest	11 846	9 802	2 458	20.7%	6 315	53.3%	3 344	34.1%	12 116	123.6%	853	57.7%	292.0%
Dividends	-	4 572	-	-	-	-	-	-	-	-	-	-	-
Payments	(298 066)	(305 551)	(64 612)	21.7%	(76 611)	25.7%	(59 690)	19.5%	(200 913)	65.8%	(57 640)	59.8%	3.6%
Suppliers and employees	(296 283)	(303 768)	(64 599)	21.8%	(72 605)	24.5%	(59 685)	19.6%	(196 889)	64.8%	(57 386)	48.0%	4.0%
Finance charges	(1 782)	(1 782)	(13)	.7%	(6)	.4%	(5)	.3%	(24)	1.3%	(254)	1 897.8%	(98.0%)
Transfers and grants	-	-	-	-	(4 000)	-	-	-	(4 000)	-	-	-	-
Net Cash from/(used) Operating Activities	42 619	39 879	56 817	133.3%	7 874	18.5%	11 784	29.5%	76 475	191.8%	12 749	195.5%	(7.6%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(63 705)	(93 987)	(6 701)	10.5%	(16 285)	25.6%	(12 558)	13.4%	(35 544)	37.8%	(2 101)	28.6%	497.6%
Capital assets	(63 705)	(93 987)	(6 701)	10.5%	(16 285)	25.6%	(12 558)	13.4%	(35 544)	37.8%	(2 101)	28.6%	497.6%
Net Cash from/(used) Investing Activities	(63 705)	(93 987)	(6 701)	10.5%	(16 285)	25.6%	(12 558)	13.4%	(35 544)	37.8%	(2 101)	28.6%	497.6%
Cash Flow from Financing Activities													
Receipts	-	-	13	-	4 039	-	(6)	-	4 046	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	13	-	4 039	-	(6)	-	4 046	-	-	-	(100.0%)
Payments	(1 089)	(1 089)	-	-	(1 156)	106.1%	(49)	4.5%	(1 205)	110.6%	(310)	106.4%	(84.1%)
Repayment of borrowing	(1 089)	(1 089)	-	-	(1 156)	106.1%	(49)	4.5%	(1 205)	110.6%	(310)	106.4%	(84.1%)
Net Cash from/(used) Financing Activities	(1 089)	(1 089)	13	(1.2%)	2 884	(264.8%)	(56)	5.1%	2 841	(260.9%)	(310)	106.4%	(82.1%)
Net Increase/(Decrease) in cash held	(22 176)	(55 197)	50 129	(226.1%)	(5 527)	24.9%	(830)	1.5%	43 772	(79.3%)	10 338	(255.3%)	(108.0%)
Cash/cash equivalents at the year begin:	117 543	125 285	125 285	106.6%	175 413	149.2%	169 886	135.6%	125 285	100.0%	143 567	100.0%	18.3%
Cash/cash equivalents at the year end:	95 368	70 088	175 413	183.9%	169 886	178.1%	169 056	241.2%	169 056	241.2%	153 905	245.5%	9.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	12 192	82.3%	665	4.5%	418	2.8%	1 543	10.4%	14 818	24.3%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 229	34.0%	1 540	8.4%	1 105	6.0%	9 442	51.6%	18 316	30.0%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 716	29.6%	1 879	9.7%	1 644	8.5%	10 096	52.2%	19 335	31.7%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 182	12.7%	508	5.5%	470	5.1%	7 144	76.8%	9 304	15.3%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 160	(148.3%)	241	(30.8%)	199	(25.5%)	(2 382)	304.6%	(782)	(1.3%)	-	-	-
Total By Income Source	26 479	43.4%	4 832	7.9%	3 837	6.3%	25 843	42.4%	60 991	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	2 251	176.5%	68	5.4%	(1)	(.1%)	(1 043)	(81.8%)	1 275	2.1%	-	-	-
Commercial	8 318	95.6%	510	5.9%	317	3.6%	(441)	(5.1%)	8 704	14.3%	-	-	-
Households	15 909	31.2%	4 254	8.3%	3 521	6.9%	27 327	53.6%	51 012	83.6%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	26 479	43.4%	4 832	7.9%	3 837	6.3%	25 843	42.4%	60 991	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	(50)	(3.3%)	979	65.5%	566	37.9%	-	-	1 496	74.4%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	478	92.9%	33	6.5%	3	.6%	-	-	514	25.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	428	21.3%	1 013	50.4%	569	28.3%	-	-	2 010	100.0%

Contact Details

Municipal Manager	Mr L.H. Mapholoba	039 797 6601
Financial Manager	Mr T.L. Mketsu	039 797 6613

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UBUHLEBEZWE (KZN434)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	134 347	153 551	48 212	35.9%	40 458	30.1%	32 966	21.5%	121 636	79.2%	30 095	99.2%	9.5%
Property rates	15 748	14 585	3 610	22.9%	3 040	19.3%	3 318	22.7%	9 968	68.3%	(15)	105.3%	(21 736.6%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	1 991	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 991	-	473	23.8%	518	26.0%	551	-	1 542	-	279	61.5%	97.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	500	1 000	197	39.4%	337	67.5%	305	30.5%	839	83.9%	208	64.9%	46.8%
Interest earned - external investments	7 000	10 000	2 125	30.4%	2 475	35.4%	2 923	29.2%	7 523	75.2%	2 276	84.3%	28.4%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	250	250	41	16.5%	66	26.4%	39	15.6%	146	58.5%	238	112.4%	(83.6%)
Licences and permits	3 695	3 075	597	16.1%	635	17.2%	653	21.2%	1 885	61.3%	778	62.7%	(16.0%)
Agency services	835	775	145	17.3%	197	23.5%	168	21.7%	509	65.7%	180	81.3%	(6.9%)
Transfers recognised - operational	99 114	119 579	40 620	41.0%	33 057	33.4%	24 631	20.6%	98 308	82.2%	25 443	101.3%	(3.2%)
Other own revenue	5 215	296	404	7.8%	133	2.6%	378	127.9%	916	309.4%	707	301.1%	(46.5%)
Gains on disposal of PPE	-	2 000	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	145 084	165 221	18 222	12.6%	47 925	33.0%	18 311	11.1%	84 458	51.1%	27 333	64.0%	(33.0%)
Employee related costs	67 685	67 182	9 596	14.2%	23 231	34.3%	23	-	32 850	48.9%	12 703	69.5%	(99.8%)
Remuneration of councillors	9 855	9 892	1 525	15.5%	2 945	29.9%	(2)	-	4 468	45.2%	2 250	62.4%	(100.1%)
Debt impairment	1 900	1 500	-	-	750	39.5%	(750)	(50.0%)	-	-	-	-	(100.0%)
Depreciation and asset impairment	19 000	19 000	11	.1%	9 489	49.9%	5 655	29.8%	15 154	79.8%	4 831	69.2%	17.0%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	4 186	595	860	20.6%	1 008	24.1%	(1 487)	(250.0%)	381	64.1%	586	59.5%	(353.7%)
Contracted services	6 316	10 443	1 498	23.7%	1 346	21.3%	6 322	60.5%	9 166	87.8%	1 295	64.8%	388.3%
Transfers and grants	4 221	20 010	809	19.2%	714	16.9%	9 893	49.4%	11 416	57.1%	1 083	70.5%	813.3%
Other expenditure	31 921	36 600	3 923	12.3%	8 441	26.4%	(1 341)	(3.7%)	11 022	30.1%	4 584	44.3%	(129.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(10 737)	(11 670)	29 990		(7 467)		14 655		37 178		2 762		
Transfers recognised - capital	47 834	27 330	10 743	22.5%	13 882	29.0%	11 259	41.2%	35 884	131.3%	12 724	38.0%	(11.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	37 097	15 660	40 733		6 415		25 914		73 062		15 485		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	37 097	15 660	40 733		6 415		25 914		73 062		15 485		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	37 097	15 660	40 733		6 415		25 914		73 062		15 485		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	37 097	15 660	40 733		6 415		25 914		73 062		15 485		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	83 010	55 820	10 172	12.3%	13 903	16.7%	5 153	9.2%	29 229	52.4%	14 077	60.3%	(63.4%)
National Government	47 330	27 330	10 149	21.4%	13 218	27.9%	2 890	10.6%	26 258	96.1%	13 168	143.5%	(78.1%)
Provincial Government	504	-	-	-	-	-	-	-	-	-	238	6.8%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	47 834	27 330	10 149	21.2%	13 218	27.6%	2 890	10.6%	26 258	96.1%	13 406	68.5%	(78.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	35 176	28 490	23	.1%	684	1.9%	2 281	8.0%	2 988	10.5%	671	32.2%	240.1%
Public contributions and donations	-	-	-	-	0	-	(18)	-	(18)	-	-	-	(100.0%)
Capital Expenditure Standard Classification	83 010	55 820	10 172	12.3%	13 903	16.7%	5 153	9.2%	29 229	52.4%	14 077	60.3%	(63.4%)
Governance and Administration	3 785	3 115	-	-	84	2.2%	457	14.7%	542	17.4%	635	85.8%	(27.9%)
Executive & Council	960	1 000	-	-	-	-	444	44.4%	444	44.4%	-	91.0%	(100.0%)
Budget & Treasury Office	330	291	-	-	38	11.5%	11	3.9%	49	16.9%	13	38.8%	(15.5%)
Corporate Services	2 495	1 825	-	-	46	1.9%	2	.1%	48	2.7%	622	93.8%	(99.7%)
Community and Public Safety	17 838	11 240	4 157	23.3%	1 457	8.2%	1 209	10.8%	6 822	60.7%	2 032	38.1%	(40.5%)
Community & Social Services	17 778	11 240	4 157	23.4%	1 457	8.2%	1 443	12.8%	7 056	62.8%	1 491	35.4%	(3.2%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	541	-	(100.0%)
Public Safety	60	-	-	-	0	.7%	6	-	6	-	-	36.9%	(100.0%)
Housing	-	-	-	-	-	-	(239)	-	(239)	-	-	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	61 387	41 464	6 016	9.8%	12 362	20.1%	3 487	8.4%	21 865	52.7%	11 410	68.3%	(69.4%)
Planning and Development	10 000	10 055	-	-	239	2.4%	318	3.2%	557	5.5%	6 568	-	(95.2%)
Road Transport	51 387	31 409	6 016	11.7%	12 122	23.6%	3 169	10.1%	21 307	67.8%	4 842	10.2%	(34.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	202 166	177 936	18 200	9.0%	121 754	60.2%	-	-	139 954	78.7%	56 260	83.4%	(100.0%)
Property rates, penalties and collection charges	10 551	13 385	1 773	16.8%	5 155	48.9%	-	-	6 928	51.8%	2 487	17.4%	(100.0%)
Service charges	1 672	1 931	360	21.5%	413	24.7%	-	-	772	40.0%	(213)	(43.6%)	(100.0%)
Other revenue	35 495	7 101	1 092	3.1%	9 607	27.1%	-	-	10 699	150.7%	19 531	533.1%	(100.0%)
Government - operating	99 114	119 579	850	.9%	74 104	74.8%	-	-	74 954	62.7%	22 622	97.1%	(100.0%)
Government - capital	47 834	27 330	12 000	25.1%	30 000	62.7%	-	-	42 000	153.7%	9 557	41.3%	(100.0%)
Interest	7 500	8 610	2 125	28.3%	2 475	33.0%	-	-	4 600	53.4%	2 276	90.3%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(124 184)	(144 422)	(19 101)	15.4%	(36 798)	29.6%	49 312	(34.1%)	(6 586)	4.6%	(38 314)	123.5%	(228.7%)
Suppliers and employees	(119 963)	(122 347)	(18 251)	15.2%	(36 798)	30.7%	49 312	(40.3%)	(5 736)	4.7%	(36 977)	125.7%	(233.4%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(4 221)	(22 075)	(850)	20.1%	-	-	-	-	(850)	3.9%	(1 337)	69.0%	(100.0%)
Net Cash from/(used) Operating Activities	77 982	33 514	(901)	(1.2%)	84 956	108.9%	49 312	147.1%	133 367	397.9%	17 946	38.0%	174.8%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	(1 011)	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	(1 011)	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(47 834)	(55 820)	(14 121)	29.5%	14 121	(29.5%)	-	-	(0)	-	-	-	-
Capital assets	(47 834)	(55 820)	(14 121)	29.5%	14 121	(29.5%)	-	-	(0)	-	-	-	-
Net Cash from/(used) Investing Activities	(47 834)	(55 820)	(14 121)	29.5%	14 121	(29.5%)	-	-	(0)	-	(1 011)	6.6%	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	30 148	(22 306)	(15 022)	(49.8%)	99 077	328.6%	49 312	(221.1%)	133 367	(597.9%)	16 935	112.2%	191.2%
Cash/cash equivalents at the year begin:	83 136	118 300	119 294	143.5%	104 272	125.4%	203 349	171.9%	119 294	100.8%	161 551	272.4%	25.9%
Cash/cash equivalents at the year end:	113 284	95 994	104 272	92.0%	203 349	179.5%	252 661	263.2%	252 661	263.2%	178 486	214.7%	41.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	9	100.0%	9	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(3 986)	(16.1%)	2 261	9.1%	456	1.8%	26 081	105.1%	24 812	95.9%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	301	7.4%	114	2.8%	105	2.6%	3 579	87.3%	4 099	15.8%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	69	100.0%	69	.3%	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	662	100.0%	662	2.6%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(5 062)	134.3%	40	(1.1%)	50	(1.3%)	1 203	(31.9%)	(3 770)	(14.6%)	-	-	-
Total By Income Source	(8 747)	(33.8%)	2 414	9.3%	611	2.4%	31 602	122.1%	25 881	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	(3 215)	(46.4%)	300	4.3%	116	1.7%	9 725	140.4%	6 925	26.8%	-	-	-
Commercial	(5 178)	(56.4%)	1 263	13.7%	230	2.5%	12 869	140.1%	9 184	35.5%	-	-	-
Households	(351)	(3.6%)	852	8.7%	265	2.7%	9 007	92.2%	9 772	37.8%	-	-	-
Other	(2)	987.1%	0	(50.0%)	0	(21.0%)	2	(816.1%)	(0)	-	-	-	-
Total By Customer Group	(8 747)	(33.8%)	2 414	9.3%	611	2.4%	31 602	122.1%	25 881	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	1 955	100.0%	-	-	-	-	-	-	1 955	95.8%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	86	100.0%	-	-	-	-	-	-	86	4.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	2 041	100.0%	-	-	-	-	-	-	2 041	100.0%

Contact Details

Municipal Manager	Mr Gamakulu Sineke	039 834 7700
Financial Manager	Mrs Unathi P Mahlasela	039 834 7700

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMZIMKHULU (KZN435)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	188 796	188 796	83 273	44.1%	64 754	34.3%	47 902	25.4%	195 929	103.8%	45 324	96.6%	5.7%
Property rates	12 142	12 142	8 742	72.0%	1 001	8.2%	1 015	8.4%	10 758	88.6%	1 147	87.7%	(11.5%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 681	1 681	703	41.8%	793	47.2%	748	44.5%	2 244	133.5%	216	83.3%	246.7%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 262	1 262	285	22.6%	287	22.7%	134	10.6%	705	55.9%	286	68.8%	(53.2%)
Interest earned - external investments	5 605	5 605	3 235	57.7%	3 321	59.3%	3 299	58.9%	9 856	175.8%	2 751	87.5%	19.9%
Interest earned - outstanding debtors	256	256	21	8.0%	25	9.9%	34	13.4%	80	31.3%	17	67.2%	103.4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	415	415	111	26.8%	62	15.0%	58	13.9%	231	55.8%	72	54.8%	(19.6%)
Licences and permits	583	583	141	24.2%	149	25.7%	219	37.6%	510	87.5%	134	78.8%	63.5%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	165 965	165 965	68 335	41.2%	58 384	35.2%	42 000	25.3%	168 719	101.7%	39 924	98.6%	5.2%
Other own revenue	889	889	1 700	191.1%	731	82.2%	396	44.5%	2 826	317.8%	772	77.6%	(48.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	6	-	(100.0%)
Operating Expenditure	232 616	232 616	45 515	19.6%	58 175	25.0%	56 004	24.1%	159 694	68.7%	46 498	62.5%	20.4%
Employee related costs	69 626	69 626	16 490	23.7%	20 682	29.7%	19 483	28.0%	56 654	81.4%	14 680	72.8%	32.7%
Remuneration of councillors	17 380	17 380	3 632	20.9%	3 889	22.4%	4 122	23.7%	11 643	67.0%	4 764	69.0%	(13.5%)
Debt impairment	3 000	3 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	48 384	48 384	11 515	23.8%	12 736	26.3%	11 750	24.3%	36 002	74.4%	12 250	68.6%	(4.1%)
Finance charges	50	50	14	27.5%	47	93.5%	12	23.2%	72	144.1%	39	72.4%	(70.2%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	270	-	270	-	-	-	(100.0%)
Contracted services	8 307	8 307	1 490	17.9%	1 985	23.9%	7 385	88.9%	10 860	130.7%	1 743	66.8%	323.7%
Transfers and grants	1 700	1 700	437	25.7%	662	38.9%	492	28.9%	1 590	93.6%	613	44.3%	(19.8%)
Other expenditure	84 169	84 169	11 938	14.2%	18 174	21.6%	12 490	14.8%	42 602	50.6%	12 410	51.2%	.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(43 820)	(43 820)	37 758		6 579		(8 101)		36 235		(1 174)		
Transfers recognised - capital	59 095	59 095	10 562	17.9%	17 433	29.5%	23 409	39.6%	51 403	87.0%	-	45.3%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	15 275	15 275	48 320		24 011		15 307		87 638		(1 174)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	15 275	15 275	48 320		24 011		15 307		87 638		(1 174)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	15 275	15 275	48 320		24 011		15 307		87 638		(1 174)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	15 275	15 275	48 320		24 011		15 307		87 638		(1 174)		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	73 012	73 012	10 678	14.6%	17 582	24.1%	17 305	23.7%	45 565	62.4%	6 999	47.5%	147.3%
National Government	59 095	59 095	10 562	17.9%	15 958	27.0%	15 561	26.3%	42 081	71.2%	6 465	55.3%	140.7%
Provincial Government	-	-	-	-	-	-	1 693	-	1 693	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	59 095	59 095	10 562	17.9%	15 958	27.0%	17 254	29.2%	43 774	74.1%	6 465	55.5%	166.9%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	13 917	13 917	116	.8%	1 624	11.7%	51	.4%	1 791	12.9%	534	17.8%	(90.4%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	73 012	73 012	10 678	14.6%	17 582	24.1%	17 305	23.7%	45 565	62.4%	6 999	47.5%	147.3%
Governance and Administration	3 752	3 752	81	2.2%	108	2.9%	42	1.1%	231	6.2%	501	20.5%	(91.7%)
Executive & Council	2 500	2 500	58	2.3%	52	2.1%	20	.8%	130	5.2%	455	40.1%	(95.6%)
Budget & Treasury Office	1 252	1 252	11	.9%	10	.8%	12	1.0%	34	2.7%	-	28.9%	(100.0%)
Corporate Services	-	-	12	-	46	-	10	-	67	-	46	4.5%	(79.2%)
Community and Public Safety	500	500	11	2.3%	16	3.1%	10	1.9%	36	7.3%	24	1.7%	(60.0%)
Community & Social Services	500	500	11	2.3%	16	3.1%	10	1.9%	36	7.3%	24	1.7%	(60.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	68 760	68 760	10 585	15.4%	17 458	25.4%	17 254	25.1%	45 297	65.9%	6 475	50.3%	166.5%
Planning and Development	370	370	12	3.2%	-	-	-	-	12	3.2%	-	9.3%	-
Road Transport	68 390	68 390	10 573	15.5%	17 458	25.5%	17 254	25.2%	45 285	66.2%	6 475	50.5%	166.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	243 744	243 744	105 738	43.4%	88 120	36.2%	57 218	23.5%	251 075	103.0%	60 313	103.8%	(5.1%)
Property rates, penalties and collection charges	8 499	8 499	3 040	35.8%	1 820	21.4%	602	7.1%	5 461	64.3%	2 043	60.9%	(70.5%)
Service charges	1 176	1 176	217	18.4%	539	45.8%	589	50.0%	1 345	114.3%	245	95.6%	140.6%
Other revenue	3 149	3 149	2 357	74.9%	1 255	39.8%	853	27.1%	4 464	141.8%	1 270	74.6%	(32.9%)
Government - operating	165 965	165 965	69 389	41.8%	56 685	34.2%	40 781	24.6%	166 855	100.5%	38 488	100.0%	6.0%
Government - capital	59 095	59 095	27 500	46.5%	24 500	41.5%	11 095	18.8%	63 095	106.8%	15 500	123.1%	(28.4%)
Interest	5 860	5 860	3 235	55.2%	3 321	56.7%	3 299	56.3%	9 856	168.2%	2 768	86.3%	19.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(176 432)	(176 432)	(34 000)	19.3%	(45 107)	25.6%	(44 530)	25.2%	(123 637)	70.1%	(33 635)	63.1%	32.4%
Suppliers and employees	(174 682)	(174 682)	(33 550)	19.2%	(44 398)	25.4%	(44 027)	25.2%	(121 975)	69.8%	(32 978)	63.0%	33.5%
Finance charges	(50)	(50)	(14)	27.5%	(47)	93.5%	(12)	23.2%	(72)	144.1%	-	-	(100.0%)
Transfers and grants	(1 700)	(1 700)	(437)	25.7%	(662)	38.9%	(492)	28.9%	(1 590)	93.6%	(657)	79.7%	(25.2%)
Net Cash from/(used) Operating Activities	67 313	67 313	71 738	106.6%	43 013	63.9%	12 687	18.8%	127 438	189.3%	26 678	178.5%	(52.4%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(73 012)	(73 012)	(10 596)	14.5%	(17 582)	24.1%	(17 254)	23.6%	(45 432)	62.2%	(11 863)	53.4%	45.4%
Capital assets	(73 012)	(73 012)	(10 596)	14.5%	(17 582)	24.1%	(17 254)	23.6%	(45 432)	62.2%	(11 863)	53.4%	45.4%
Net Cash from/(used) Investing Activities	(73 012)	(73 012)	(10 596)	14.5%	(17 582)	24.1%	(17 254)	23.6%	(45 432)	62.2%	(11 863)	53.4%	45.4%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(5 699)	(5 699)	61 142	(1 072.8%)	25 431	(446.2%)	(4 567)	80.1%	82 006	(1 438.9%)	14 815	1 896.4%	(130.8%)
Cash/cash equivalents at the year begin:	117 740	117 740	117 740	100.0%	178 882	151.9%	204 313	173.5%	117 740	100.0%	210 623	100.0%	(3.0%)
Cash/cash equivalents at the year end:	112 041	112 041	178 882	159.7%	204 313	182.4%	199 746	178.3%	199 746	178.3%	225 437	191.5%	(11.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	174	3.1%	112	2.0%	53	.9%	5 357	94.1%	5 696	61.9%	(44)	(.8%)	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	189	9.2%	100	4.9%	88	4.3%	1 683	81.7%	2 060	22.4%	589	28.6%	-
Receivables from Exchange Transactions - Property Rental Debtors	63	17.8%	42	12.0%	17	4.9%	232	65.3%	355	3.9%	(912)	(257.1%)	-
Interest on Arrear Debtor Accounts	25	3.3%	25	3.2%	24	3.1%	698	90.5%	771	8.4%	(424)	(55.0%)	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(12)	(3.7%)	5	1.6%	(1)	(.2%)	324	102.3%	317	3.4%	(6 843)	(2 158.9%)	-
Total By Income Source	440	4.8%	284	3.1%	181	2.0%	8 294	90.2%	9 199	100.0%	(7 633)	(83.0%)	-
Debtors Age Analysis By Customer Group													
Organs of State	1	-	1	-	1	-	3 941	99.9%	3 945	42.9%	(5 058)	(128.2%)	-
Commercial	258	23.0%	123	11.0%	28	2.5%	713	63.5%	1 123	12.2%	(1 433)	(127.6%)	-
Households	181	4.4%	159	3.9%	151	3.7%	3 640	88.1%	4 132	44.9%	(1 143)	(27.7%)	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	440	4.8%	284	3.1%	181	2.0%	8 294	90.2%	9 199	100.0%	(7 633)	(83.0%)	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	986	100.0%	-	-	-	-	-	-	986	6.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	561	100.0%	-	-	-	-	-	-	561	3.5%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	14 522	100.0%	-	-	-	-	-	-	14 522	90.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	16 069	100.0%	-	-	-	-	-	-	16 069	100.0%

Contact Details

Municipal Manager	Mr Z. Sikhosana	039 259 5300
Financial Manager	Mrs T. Ngcemu	039 259 5012

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: DR NKOSAZANA DLAMINI ZUMA (KZN436)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	189 313	164 830	54 255	28.7%	59 359	31.4%	23 902	14.5%	137 515	83.4%	32 090	68.4%	(25.5%)
Property rates	31 827	31 827	8 670	27.2%	8 397	26.4%	8 459	26.6%	25 527	80.2%	1 250	61.8%	576.7%
Property rates - penalties and collection charges	-	-	-	-	(0)	-	588	-	587	-	3 276	249.6%	(82.1%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	3 681	3 547	882	23.9%	289	7.9%	-	-	1 171	33.0%	-	114.6%	-
Service charges - other	-	-	-	-	-	-	555	-	555	-	100	-	453.5%
Rental of facilities and equipment	374	981	196	52.5%	472	126.2%	180	18.4%	848	86.5%	49	61.9%	265.5%
Interest earned - external investments	6 064	6 995	1 745	28.8%	1 753	28.9%	1 713	24.5%	5 210	74.5%	400	53.5%	327.7%
Interest earned - outstanding debtors	-	949	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 491	447	201	13.5%	346	23.2%	288	64.4%	835	186.6%	76	244.9%	278.1%
Licences and permits	1 031	1 139	295	28.6%	274	26.6%	274	24.0%	843	74.0%	109	60.5%	152.2%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	113 892	117 607	42 076	36.9%	42 198	37.1%	11 786	10.0%	96 060	81.7%	26 606	84.1%	(55.7%)
Other own revenue	30 953	995	189	.6%	5 631	18.2%	59	5.9%	5 879	591.1%	224	8.1%	(73.7%)
Gains on disposal of PPE	-	343	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	151 131	155 935	26 186	17.3%	38 921	25.8%	29 988	19.2%	95 094	61.0%	26 954	65.9%	11.3%
Employee related costs	54 928	56 161	11 700	21.3%	14 902	27.1%	11 719	20.9%	38 321	68.2%	10 507	68.8%	11.5%
Remuneration of councillors	10 560	10 723	1 927	18.2%	2 943	27.9%	3 214	30.0%	8 083	75.4%	2 553	81.7%	25.9%
Debt impairment	1 390	1 390	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	20 344	20 344	4 611	22.7%	4 715	23.2%	3 075	15.1%	12 401	61.0%	5 307	81.2%	(42.0%)
Finance charges	377	477	282	74.7%	83	22.1%	81	17.0%	446	93.5%	7	6.0%	1 089.3%
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	2 160	-	-	-	-	380	17.6%	380	17.6%	-	-	(100.0%)
Contracted services	10 834	34 791	3 922	36.2%	2 757	25.4%	6 742	19.4%	13 421	38.6%	(523)	51.9%	(1 388.6%)
Transfers and grants	1 200	1 500	699	58.3%	365	30.4%	447	29.8%	1 511	100.7%	503	88.7%	(11.2%)
Other expenditure	51 498	28 388	3 045	5.9%	13 157	25.5%	4 329	15.2%	20 530	72.3%	8 600	59.6%	(49.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	38 182	8 895	28 069		20 438		(6 086)		42 421		5 137		
Transfers recognised - capital	41 566	54 066	8 742	21.0%	4 899	11.8%	23 946	44.3%	37 587	69.5%	4 612	46.3%	419.3%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	79 748	62 961	36 811		25 337		17 860		80 008		9 748		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	79 748	62 961	36 811		25 337		17 860		80 008		9 748		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	79 748	62 961	36 811		25 337		17 860		80 008		9 748		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	79 748	62 961	36 811		25 337		17 860		80 008		9 748		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	79 738	102 695	10 906	13.7%	8 005	10.0%	21 838	21.3%	40 749	39.7%	6 226	36.5%	250.7%
National Government	41 566	54 066	9 736	23.4%	1 858	4.5%	16 106	29.8%	27 700	51.2%	5 558	31.5%	189.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-	534	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	41 566	54 066	9 736	23.4%	1 858	4.5%	16 106	29.8%	27 700	51.2%	6 091	44.1%	164.4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	38 172	48 629	1 170	3.1%	6 147	16.1%	5 732	11.8%	13 049	26.8%	135	30.4%	4 138.9%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	79 738	102 695	10 906	13.7%	8 005	10.0%	21 838	21.3%	40 749	39.7%	6 226	36.5%	250.7%
Governance and Administration	2 416	6 584	51	2.1%	18	.7%	1 455	22.1%	1 523	23.1%	76	31.5%	1 820.9%
Executive & Council	590	643	-	-	-	-	972	151.1%	972	151.1%	15	98.2%	6 497.2%
Budget & Treasury Office	956	5 941	51	5.3%	18	1.8%	88	1.5%	156	2.6%	12	27.9%	630.8%
Corporate Services	870	-	-	-	-	-	395	-	395	-	49	30.2%	706.8%
Community and Public Safety	3 340	3 410	89	2.7%	1 814	54.3%	2 527	74.1%	4 430	129.9%	30	52.9%	8 412.8%
Community & Social Services	3 340	3 390	89	2.7%	1 814	54.3%	2 527	74.5%	4 430	130.7%	30	52.9%	8 412.8%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	20	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	48 032	66 016	2 680	5.6%	5 144	10.7%	14 026	21.2%	21 849	33.1%	6 121	36.4%	129.1%
Planning and Development	48 032	65 516	2 680	5.6%	5 144	10.7%	9 122	13.9%	16 946	25.9%	6 121	36.4%	49.0%
Road Transport	-	500	-	-	-	-	4 904	980.7%	4 904	980.7%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	25 950	26 685	8 086	31.2%	1 030	4.0%	3 830	14.4%	12 946	48.5%	-	-	(100.0%)
Electricity	25 950	26 685	8 086	31.2%	1 030	4.0%	3 830	14.4%	12 946	48.5%	-	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	216 363	198 285	70 376	32.5%	52 546	24.3%	71 604	36.1%	194 526	98.1%	58 291	84.3%	22.8%
Property rates, penalties and collection charges	20 687	24 188	1 710	8.3%	4 271	20.6%	5 408	22.4%	11 389	47.1%	5 038	78.3%	7.3%
Service charges	2 393	3 547	336	14.1%	901	37.6%	586	16.5%	1 823	51.4%	569	43.9%	2.9%
Other revenue	31 761	3 433	1 087	3.4%	2 847	9.0%	2 706	78.8%	6 640	193.4%	6 941	25.3%	(61.0%)
Government - operating	113 893	117 607	49 498	43.5%	34 776	30.5%	31 109	26.5%	115 383	98.1%	30 465	100.4%	2.1%
Government - capital	41 566	41 566	16 000	38.5%	8 000	19.2%	30 066	72.3%	54 066	130.1%	13 832	100.2%	117.4%
Interest	6 064	7 944	1 745	28.8%	1 752	28.9%	1 728	21.8%	5 225	65.8%	1 445	69.7%	19.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(151 132)	(171 382)	(29 942)	19.8%	(31 924)	21.1%	(28 912)	16.9%	(90 777)	53.0%	(24 062)	67.3%	20.2%
Suppliers and employees	(149 555)	(169 405)	(29 660)	19.8%	(31 840)	21.3%	(28 806)	17.0%	(90 307)	53.3%	(24 062)	68.2%	19.7%
Finance charges	(377)	(477)	(282)	74.7%	(83)	22.1%	(105)	22.1%	(470)	98.5%	-	4.4%	(100.0%)
Transfers and grants	(1 200)	(1 500)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	65 231	26 903	40 434	62.0%	20 622	31.6%	42 692	158.7%	103 748	385.6%	34 229	112.3%	24.7%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(79 738)	(85 685)	(16 575)	20.8%	(9 228)	11.6%	(19 317)	22.5%	(45 120)	52.7%	(5 620)	39.9%	243.7%
Capital assets	(79 738)	(85 685)	(16 575)	20.8%	(9 228)	11.6%	(19 317)	22.5%	(45 120)	52.7%	(5 620)	39.9%	243.7%
Net Cash from/(used) Investing Activities	(79 738)	(85 685)	(16 575)	20.8%	(9 228)	11.6%	(19 317)	22.5%	(45 120)	52.7%	(5 620)	39.9%	243.7%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(342)	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(342)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(342)	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(14 848)	(58 782)	23 858	(160.7%)	11 395	(76.7%)	23 375	(39.8%)	58 628	(99.7%)	28 609	(450.8%)	(18.3%)
Cash/cash equivalents at the year begin:	84 186	91 923	91 923	109.2%	115 782	137.5%	127 176	138.4%	91 923	100.0%	109 307	88.9%	16.3%
Cash/cash equivalents at the year end:	69 338	33 141	115 782	167.0%	127 176	183.4%	150 551	454.3%	150 551	454.3%	137 916	168.9%	9.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 195	5.3%	2 052	5.0%	1 694	4.1%	35 233	85.6%	41 175	86.9%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	287	5.5%	209	4.0%	168	3.2%	4 518	87.2%	5 182	10.9%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	13	3.1%	16	3.7%	16	3.7%	377	89.5%	422	.9%	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	41	6.6%	41	6.6%	30	4.9%	510	81.9%	622	1.3%	-	-	-
Total By Income Source	2 537	5.4%	2 318	4.9%	1 908	4.0%	40 638	85.7%	47 401	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	420	3.4%	607	4.9%	594	4.8%	10 850	87.0%	12 471	26.3%	-	-	-
Commercial	503	5.4%	382	4.1%	292	3.2%	8 086	87.3%	9 264	19.5%	-	-	-
Households	794	5.3%	678	4.5%	438	2.9%	13 065	87.3%	14 974	31.6%	-	-	-
Other	820	7.7%	652	6.1%	584	5.5%	8 637	80.8%	10 693	22.6%	-	-	-
Total By Customer Group	2 537	5.4%	2 318	4.9%	1 908	4.0%	40 638	85.7%	47 401	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr N.C. Vezi	039 833 1038
Financial Manager	Mr M. Mzimela	039 833 1038

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: HARRY GWALA (DC43)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	376 993	376 993	138 674	36.8%	97 797	25.9%	109 971	29.2%	346 441	91.9%	100 513	85.8%	9.4%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	39 269	39 269	12 353	31.5%	25 158	64.1%	20 114	51.2%	57 625	146.7%	19 788	168.0%	1.6%
Service charges - sanitation revenue	16 122	16 122	5 294	32.8%	10 782	66.9%	8 620	53.5%	24 697	153.2%	8 481	85.4%	1.6%
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	6 230	6 230	-	-	3 900	62.6%	706	11.3%	4 606	73.9%	1 749	70.8%	(59.6%)
Interest earned - outstanding debtors	9 000	9 000	2 061	22.9%	6 460	71.8%	5 337	59.3%	13 857	154.0%	4 125	82.2%	29.4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	303 218	303 218	118 762	39.2%	48 857	16.1%	75 206	24.8%	242 825	80.1%	65 890	81.9%	14.1%
Other own revenue	3 155	3 155	204	6.5%	2 639	83.7%	(13)	(.4%)	2 831	89.7%	480	72.4%	(102.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	387 112	387 112	70 180	18.1%	77 560	20.0%	86 543	22.4%	234 284	60.5%	106 830	65.1%	(19.0%)
Employee related costs	160 716	160 716	37 460	23.3%	40 774	25.4%	39 773	24.7%	118 007	73.4%	33 033	68.2%	20.4%
Remuneration of councillors	8 539	8 539	1 473	17.2%	1 407	16.5%	1 832	21.5%	4 712	55.2%	1 390	51.6%	31.8%
Debt impairment	27 843	27 843	(1 483)	(5.3%)	-	-	-	-	(1 483)	(5.3%)	-	-	-
Depreciation and asset impairment	34 996	34 996	-	-	377	1.1%	126	.4%	502	1.4%	10 059	70.6%	(98.8%)
Finance charges	2 009	2 009	-	-	852	42.4%	1	-	853	42.4%	-	49.6%	(100.0%)
Bulk purchases	13 688	13 688	3 220	23.5%	5 219	38.1%	5 278	38.6%	13 717	100.2%	2 944	47.8%	79.3%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	20 298	20 298	5 283	26.0%	5 590	27.5%	6 398	31.5%	17 271	85.1%	5 857	64.4%	9.2%
Transfers and grants	-	-	4 000	-	(4 000)	-	-	-	-	-	6 667	(500.0%)	(100.0%)
Other expenditure	119 024	119 024	20 228	17.0%	27 342	23.0%	33 135	27.8%	80 705	67.8%	46 881	64.2%	(29.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(10 119)	(10 119)	68 493		20 236		23 428		112 157		(6 317)		
Transfers recognised - capital	387 544	387 544	-	-	-	-	-	-	-	-	20 040	63.9%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	377 425	377 425	68 493		20 236		23 428		112 157		13 723		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	377 425	377 425	68 493		20 236		23 428		112 157		13 723		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	377 425	377 425	68 493		20 236		23 428		112 157		13 723		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	377 425	377 425	68 493		20 236		23 428		112 157		13 723		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	399 054	399 054	37 852	9.5%	70 232	17.6%	33 022	8.3%	141 106	35.4%	28 619	37.7%	15.4%
National Government	387 544	387 544	35 056	9.0%	69 839	18.0%	34 951	9.0%	139 846	36.1%	28 328	38.0%	23.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	387 544	387 544	35 056	9.0%	69 839	18.0%	34 951	9.0%	139 846	36.1%	28 328	38.0%	23.4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 510	11 510	2 795	24.3%	394	3.4%	(1 929)	(16.8%)	1 260	10.9%	291	17.1%	(762.7%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	399 054	399 054	37 852	9.5%	70 232	17.6%	33 022	8.3%	141 106	35.4%	28 619	37.7%	15.4%
Governance and Administration	5 110	5 110	2 795	54.7%	28	.6%	(1 929)	(37.8%)	895	17.5%	291	26.5%	(762.7%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	5 110	5 110	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	2 795	-	28	-	(1 929)	-	895	-	291	26.5%	(762.7%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	500	500	-	-	116	23.1%	-	-	116	23.1%	-	-	-
Planning and Development	500	500	-	-	116	23.1%	-	-	116	23.1%	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	387 544	387 544	35 056	9.0%	70 088	18.1%	34 951	9.0%	140 096	36.1%	28 328	38.0%	23.4%
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	324 544	324 544	-	-	250	.1%	-	-	250	.1%	8 057	80.6%	(100.0%)
Waste Water Management	63 000	63 000	35 056	55.6%	69 839	110.9%	34 951	55.5%	139 846	222.0%	20 271	36.6%	72.4%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5 900	5 900	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	730 058	730 058	276 663	37.9%	201 708	27.6%	221 983	30.4%	700 354	95.9%	108 800	96.9%	104.0%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	29 911	29 911	12 338	41.3%	13 565	45.4%	11 585	38.7%	37 488	125.3%	5 323	44.7%	117.6%
Other revenue	3 155	3 155	482	15.3%	2 361	74.8%	1 072	34.0%	3 915	124.1%	480	480.9%	123.2%
Government - operating	303 218	303 218	124 997	41.2%	49 630	16.4%	81 387	26.8%	256 014	84.4%	69 899	87.6%	16.4%
Government - capital	387 544	387 544	134 000	34.6%	133 945	34.6%	124 600	32.2%	392 545	101.3%	27 224	109.9%	357.7%
Interest	6 230	6 230	4 846	77.8%	2 207	35.4%	3 339	53.6%	10 392	166.8%	5 874	227.9%	(43.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(324 273)	(324 273)	(114 675)	35.4%	(101 271)	31.2%	(119 809)	36.9%	(335 756)	103.5%	(91 815)	108.7%	30.5%
Suppliers and employees	(322 264)	(322 264)	(110 675)	34.3%	(104 419)	32.4%	(119 809)	37.2%	(334 904)	103.9%	(85 148)	105.5%	40.7%
Finance charges	(2 009)	(2 009)	-	-	(852)	42.4%	-	-	(852)	42.4%	-	50.0%	-
Transfers and grants	-	-	(4 000)	-	4 000	-	-	-	-	-	(6 667)	-	(100.0%)
Net Cash from/(used) Operating Activities	405 784	405 784	161 988	39.9%	100 437	24.8%	102 174	25.2%	364 598	89.9%	16 985	80.0%	501.6%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(399 054)	(399 054)	(37 852)	9.5%	(70 204)	17.6%	(33 022)	8.3%	(141 078)	35.4%	(12 645)	36.8%	161.1%
Capital assets	(399 054)	(399 054)	(37 852)	9.5%	(70 204)	17.6%	(33 022)	8.3%	(141 078)	35.4%	(12 645)	36.8%	161.1%
Net Cash from/(used) Investing Activities	(399 054)	(399 054)	(37 852)	9.5%	(70 204)	17.6%	(33 022)	8.3%	(141 078)	35.4%	(12 645)	36.8%	161.1%
Cash Flow from Financing Activities													
Receipts	200	200	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	200	200	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 330)	(3 330)	-	-	(1 615)	48.5%	-	-	(1 615)	48.5%	-	32.0%	-
Repayment of borrowing	(3 330)	(3 330)	-	-	(1 615)	48.5%	-	-	(1 615)	48.5%	-	32.0%	-
Net Cash from/(used) Financing Activities	(3 130)	(3 130)	-	-	(1 615)	51.6%	-	-	(1 615)	51.6%	-	33.3%	-
Net Increase/(Decrease) in cash held	3 601	3 601	124 136	3 447.6%	28 617	794.8%	69 151	1 920.5%	221 905	6 162.9%	4 340	(1 479.3%)	1 493.4%
Cash/cash equivalents at the year begin:	5 000	5 000	24 273	485.5%	148 409	2 968.2%	177 026	3 540.5%	24 273	485.5%	117 223	100.0%	51.0%
Cash/cash equivalents at the year end:	8 601	8 601	148 409	1 725.5%	177 026	2 058.3%	246 177	2 862.3%	246 177	2 862.3%	121 563	(6 062.9%)	102.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	4 025	3.3%	20 713	17.1%	3 209	2.6%	93 387	77.0%	121 333	64.2%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 572	3.3%	8 092	17.1%	1 254	2.6%	36 483	77.0%	47 400	25.1%	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	673	3.3%	3 462	17.1%	536	2.6%	15 610	77.0%	20 282	10.7%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	6 269	3.3%	32 267	17.1%	5 000	2.6%	145 480	77.0%	189 015	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	2 129	26.0%	1 538	18.8%	897	10.9%	3 631	44.3%	8 194	4.3%	-	-	-
Commercial	500	5.0%	1 887	18.7%	321	3.2%	7 369	73.1%	10 076	5.3%	-	-	-
Households	3 641	2.1%	28 842	16.9%	3 782	2.2%	134 479	78.8%	170 745	90.3%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	6 269	3.3%	32 267	17.1%	5 000	2.6%	145 480	77.0%	189 015	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	1 454	27.7%	463	8.8%	-	-	3 329	63.5%	5 245	33.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 286	14.2%	1 265	14.0%	533	5.9%	5 942	65.8%	9 026	57.4%
Auditor-General	211	14.6%	27	1.8%	76	5.3%	1 134	78.3%	1 448	9.2%
Other	-	-	-	-	-	-	-	-	-	-
Total	2 951	18.8%	1 754	11.2%	609	3.9%	10 405	66.2%	15 719	100.0%

Contact Details

Municipal Manager	Mrs N. Dlamini	039 834 8707
Financial Manager	Mr M Mkatu	039 834 8702

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: GREATER GIYANI (LIM331)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	302 601	302 601	115 326	38.1%	96 890	32.0%	76 137	25.2%	288 352	95.3%	67 998	85.3%	12.0%
Property rates	30 000	30 000	7 160	23.9%	8 849	29.5%	8 849	29.5%	24 857	82.9%	7 912	78.9%	11.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	4 300	4 300	1 121	26.1%	1 101	25.6%	1 098	25.5%	3 320	77.2%	1 071	75.4%	2.5%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	868	868	165	19.0%	212	24.4%	237	27.3%	614	70.7%	232	91.9%	2.1%
Interest earned - external investments	11 776	11 776	3 594	30.5%	4 395	37.3%	2 791	23.7%	10 780	91.5%	1 481	45.8%	88.5%
Interest earned - outstanding debtors	5 000	5 000	-	-	763	15.3%	3 078	61.6%	3 841	76.8%	1 032	38.6%	198.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	100	100	47	46.5%	70	70.2%	193	192.7%	309	309.3%	70	252.8%	176.2%
Licences and permits	7 300	7 300	1 855	25.4%	939	12.9%	(410)	(5.6%)	2 384	32.7%	551	39.8%	(174.5%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	241 457	241 457	101 071	41.9%	80 174	33.2%	59 954	24.8%	241 199	99.9%	55 174	99.8%	8.7%
Other own revenue	1 800	1 800	313	17.4%	387	21.5%	349	19.4%	1 049	58.3%	476	5.6%	(26.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	301 312	301 312	53 623	17.8%	64 387	21.4%	54 353	18.0%	172 363	57.2%	46 872	58.3%	16.0%
Employee related costs	133 873	133 873	29 606	22.1%	29 479	22.0%	29 847	22.3%	88 932	66.4%	28 302	71.8%	5.5%
Remuneration of councillors	20 646	20 646	4 993	24.2%	4 993	24.2%	6 666	32.3%	16 652	80.7%	5 215	77.5%	27.8%
Debt impairment	15 000	15 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	30 000	30 000	-	-	-	-	-	-	-	-	-	-	-
Finance charges	770	770	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	8 800	8 800	1 993	22.6%	1 255	14.3%	2 414	27.4%	5 662	64.3%	1 727	77.3%	39.8%
Contracted services	13 450	13 450	1 034	7.7%	1 973	14.7%	1 834	13.6%	4 841	36.0%	1 348	74.4%	36.1%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	78 773	78 773	15 997	20.3%	26 686	33.9%	13 592	17.3%	56 275	71.4%	10 280	62.5%	32.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 289	1 289	61 703		32 503		21 784		115 990		21 125		
Transfers recognised - capital	81 736	81 736	38 952	47.7%	26 597	32.5%	33 187	40.6%	98 736	120.8%	44 969	95.6%	(26.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	83 025	83 025	100 655		59 100		54 971		214 726		66 094		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	83 025	83 025	100 655		59 100		54 971		214 726		66 094		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	83 025	83 025	100 655		59 100		54 971		214 726		66 094		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	83 025	83 025	100 655		59 100		54 971		214 726		66 094		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	113 024	113 024	49 642	43.9%	64 946	57.5%	12 349	10.9%	126 937	112.3%	28 762	69.5%	(57.1%)
National Government	81 736	81 736	21 705	26.6%	24 801	30.3%	7 425	9.1%	53 931	66.0%	13 981	62.0%	(46.9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	81 736	81 736	21 705	26.6%	24 801	30.3%	7 425	9.1%	53 931	66.0%	13 981	62.0%	(46.9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	31 288	31 288	27 937	89.3%	40 145	128.3%	4 924	15.7%	73 006	233.3%	14 781	81.8%	(66.7%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	113 024	113 024	49 642	43.9%	64 946	57.5%	12 349	10.9%	126 937	112.3%	28 762	69.5%	(57.1%)
Governance and Administration	12 428	12 428	6 536	52.6%	12 051	97.0%	-	-	18 587	149.6%	5 288	90.6%	(100.0%)
Executive & Council	100	100	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	12 328	12 328	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	6 536	-	12 051	-	-	-	18 587	-	5 288	-	(100.0%)
Community and Public Safety	43 305	43 305	13 758	31.8%	9 707	22.4%	3 117	7.2%	26 583	61.4%	3 337	57.4%	(6.6%)
Community & Social Services	18 950	18 950	527	2.8%	688	3.6%	-	-	1 216	6.4%	3 337	52.9%	(100.0%)
Sport And Recreation	24 355	24 355	10 635	43.7%	9 019	37.0%	3 117	12.8%	22 771	93.5%	-	66.9%	(100.0%)
Public Safety	-	-	2 596	-	-	-	-	-	2 596	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	35 790	35 790	18 338	51.2%	19 657	54.9%	7 422	20.7%	45 417	126.9%	15 141	62.4%	(51.0%)
Planning and Development	900	900	343	38.1%	-	-	-	-	343	38.1%	3 318	92.2%	(100.0%)
Road Transport	34 890	34 890	17 995	51.6%	19 657	56.3%	7 422	21.3%	45 074	129.2%	11 822	60.6%	(37.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	21 500	21 500	11 009	51.2%	23 531	109.4%	1 810	8.4%	36 350	169.1%	4 996	81.6%	(63.8%)
Electricity	21 500	21 500	5 564	25.9%	8 558	39.8%	-	-	14 121	65.7%	3 512	76.6%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	5 446	-	14 973	-	1 810	-	22 229	-	1 484	-	22.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	365 617	365 617	146 336	40.0%	119 603	32.7%	98 219	26.9%	364 158	99.6%	105 180	87.1%	(6.6%)
Property rates, penalties and collection charges	18 000	18 000	188	1.0%	6 498	36.1%	1 387	7.7%	8 073	44.9%	1 393	39.2%	(.4%)
Service charges	2 580	2 580	333	12.9%	512	19.8%	969	37.6%	1 814	70.3%	904	100.8%	7.2%
Other revenue	10 068	10 068	2 198	21.8%	1 427	14.2%	56	.6%	3 681	36.6%	1 260	14.9%	(95.6%)
Government - operating	241 457	241 457	101 071	41.9%	80 174	33.2%	59 954	24.8%	241 199	99.9%	55 174	99.8%	8.7%
Government - capital	81 736	81 736	38 952	47.7%	26 597	32.5%	33 187	40.6%	98 736	120.8%	44 969	95.6%	(26.2%)
Interest	11 776	11 776	3 594	30.5%	4 395	37.3%	2 667	22.6%	10 656	90.5%	1 481	45.8%	80.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(250 388)	(250 388)	(58 404)	23.3%	(58 522)	23.4%	(49 507)	19.8%	(166 434)	66.5%	(35 865)	72.6%	38.0%
Suppliers and employees	(249 618)	(249 618)	(58 404)	23.4%	(58 522)	23.4%	(49 507)	19.8%	(166 434)	66.7%	(35 865)	72.8%	38.0%
Finance charges	(770)	(770)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	115 229	115 229	87 931	76.3%	61 081	53.0%	48 712	42.3%	197 725	171.6%	69 316	109.6%	(29.7%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(113 024)	(113 024)	(49 642)	43.9%	(64 946)	57.5%	(12 719)	11.3%	(127 307)	112.6%	(28 762)	69.5%	(55.8%)
Capital assets	(113 024)	(113 024)	(49 642)	43.9%	(64 946)	57.5%	(12 719)	11.3%	(127 307)	112.6%	(28 762)	69.5%	(55.8%)
Net Cash from/(used) Investing Activities	(113 024)	(113 024)	(49 642)	43.9%	(64 946)	57.5%	(12 719)	11.3%	(127 307)	112.6%	(28 762)	69.5%	(55.8%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	2 206	2 206	38 290	1 736.1%	(3 865)	(175.2%)	35 993	1 631.9%	70 418	3 192.8%	40 554	(1 582.4%)	(11.2%)
Cash/cash equivalents at the year begin:	120 000	120 000	167 215	139.3%	205 505	171.3%	201 640	168.0%	167 215	139.3%	197 715	99.7%	2.0%
Cash/cash equivalents at the year end:	122 206	122 206	205 505	168.2%	201 640	165.0%	237 633	194.5%	237 633	194.5%	238 268	135.2%	(.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 358	3.1%	4 170	5.6%	2 071	2.8%	66 402	88.5%	75 000	42.6%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	382	2.2%	606	3.4%	261	1.5%	16 396	92.9%	17 645	10.0%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	48	1.6%	96	3.1%	47	1.5%	2 885	93.8%	3 076	1.7%	-	-	-
Interest on Arrear Debtor Accounts	1 525	1.9%	3 068	3.9%	1 490	1.9%	73 354	92.3%	79 438	45.1%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4	.4%	24	2.8%	12	1.4%	839	95.4%	880	.5%	-	-	-
Total By Income Source	4 316	2.5%	7 964	4.5%	3 882	2.2%	159 876	90.8%	176 038	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	1 763	3.7%	3 321	6.9%	1 630	3.4%	41 250	86.0%	47 965	27.2%	-	-	-
Commercial	740	2.6%	981	3.5%	495	1.8%	25 799	92.1%	28 014	15.9%	-	-	-
Households	1 813	1.8%	3 662	3.7%	1 757	1.8%	92 827	92.8%	100 059	56.8%	-	-	-
Other	(0)	17.2%	(0)	82.8%	-	-	-	-	(0)	-	-	-	-
Total By Customer Group	4 316	2.5%	7 964	4.5%	3 882	2.2%	159 876	90.8%	176 038	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr R H MALULEKE	015 811 5541
Financial Manager	Mr J SHIVAMBU	015 811 5571

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: GREATER LETABA (LIM332)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	298 672	319 256	107 436	36.0%	85 829	28.7%	69 530	21.8%	262 795	82.3%	217 392	85.3%	(68.0%)
Property rates	10 214	10 214	2 364	23.1%	2 189	21.4%	2 235	21.9%	6 789	66.5%	2 131	69.1%	4.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	20 029	12 029	3 167	15.8%	2 717	13.6%	2 498	20.8%	8 382	69.7%	2 653	29.3%	(5.9%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	5 929	5 929	1 184	20.0%	1 184	20.0%	1 183	19.9%	3 551	59.9%	1 073	58.1%	10.2%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	266	185	47	17.5%	38	14.4%	11	6.0%	96	51.9%	35	43.6%	(68.3%)
Interest earned - external investments	4 292	4 292	567	13.2%	1 135	26.4%	779	18.2%	2 482	57.8%	1 051	77.6%	(25.9%)
Interest earned - outstanding debtors	8 276	8 276	2 662	32.2%	2 939	35.5%	1 974	23.8%	7 575	91.5%	2 209	84.8%	(10.6%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	400	200	18	4.6%	18	4.5%	26	13.2%	63	31.4%	31	23.6%	(14.3%)
Licences and permits	6 665	7 678	979	14.7%	2 860	42.9%	3 418	44.5%	7 257	94.5%	800	44.3%	327.3%
Agency services	2 066	2 066	577	27.9%	273	13.2%	452	21.9%	1 302	63.0%	652	64.6%	(30.7%)
Transfers recognised - operational	227 037	227 037	93 458	41.2%	72 658	32.0%	56 745	25.0%	222 862	98.2%	206 872	96.5%	(72.6%)
Other own revenue	13 384	41 236	2 410	18.0%	(182)	(1.4%)	209	.5%	2 437	5.9%	(116)	45.9%	(280.8%)
Gains on disposal of PPE	113	113	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	218 201	223 600	46 872	21.5%	58 095	26.6%	48 143	21.5%	153 111	68.5%	48 198	62.5%	(.1%)
Employee related costs	73 885	76 216	18 407	24.9%	16 885	22.9%	18 270	24.0%	53 562	70.3%	16 523	70.7%	10.6%
Remuneration of councillors	20 051	21 337	4 630	23.1%	4 639	23.1%	6 398	30.0%	15 667	73.4%	4 657	73.6%	37.4%
Debt impairment	5 751	5 751	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	15 041	15 341	-	-	13 963	92.8%	1 969	12.8%	15 932	103.9%	11 088	74.9%	(82.2%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	14 965	16 236	5 044	33.7%	3 074	20.5%	2 807	17.3%	10 925	67.3%	2 790	67.0%	.6%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	13 868	15 168	5 907	42.6%	2 781	20.1%	2 419	15.9%	11 108	73.2%	2 876	104.2%	(15.9%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	74 641	73 551	12 884	17.3%	16 752	22.4%	16 280	22.1%	45 916	62.4%	10 189	45.4%	59.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	76	-	(100.0%)
Surplus/(Deficit)	80 471	95 657	60 564		27 733		21 387		109 684		169 194		
Transfers recognised - capital	61 162	67 162	9 535	15.6%	7 431	12.2%	43 056	64.1%	60 023	89.4%	8 530	61.9%	404.7%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	141 633	162 819	70 099		35 165		64 443		169 707		177 724		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	141 633	162 819	70 099		35 165		64 443		169 707		177 724		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	141 633	162 819	70 099		35 165		64 443		169 707		177 724		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	141 633	162 819	70 099		35 165		64 443		169 707		177 724		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	141 633	162 819	17 299	12.2%	56 953	40.2%	38 135	23.4%	112 386	69.0%	13 381	48.4%	185.0%
National Government	61 162	70 641	9 536	15.6%	31 460	51.4%	20 154	28.5%	61 150	86.6%	7 439	60.1%	170.9%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	61 162	70 641	9 536	15.6%	31 460	51.4%	20 154	28.5%	61 150	86.6%	7 439	53.4%	170.9%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	80 471	92 178	7 763	9.6%	25 493	31.7%	17 980	19.5%	51 237	55.6%	5 942	45.5%	202.6%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	141 633	162 819	17 299	12.2%	56 953	40.2%	38 135	23.4%	112 386	69.0%	13 381	48.4%	185.0%
Governance and Administration	7 211	8 278	29	.4%	134	1.9%	1 910	23.1%	2 072	25.0%	2 045	44.0%	(6.6%)
Executive & Council	2 270	2 588	-	-	-	-	1 250	48.3%	1 250	48.3%	-	-	(100.0%)
Budget & Treasury Office	4 941	116	29	.6%	-	-	-	-	29	24.8%	2 039	7 566.4%	(100.0%)
Corporate Services	-	5 574	-	-	134	-	660	11.8%	794	14.2%	6	1.1%	10 703.7%
Community and Public Safety	43 489	59 889	7 281	16.7%	28 110	64.6%	10 223	17.1%	45 614	76.2%	5 375	37.9%	90.2%
Community & Social Services	14 962	10 379	4 424	29.6%	6 427	43.0%	3 272	31.5%	14 123	136.1%	2 513	39.1%	30.2%
Sport And Recreation	26 127	38 810	2 857	10.9%	21 682	83.0%	6 952	17.9%	31 491	81.1%	2 818	47.0%	146.7%
Public Safety	2 400	10 700	(0)	-	1	-	-	-	0	-	44	23.3%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	75 546	72 991	7 415	9.8%	24 715	32.7%	23 442	32.1%	55 572	76.1%	5 745	69.5%	308.1%
Planning and Development	5 800	-	557	9.6%	-	-	-	-	557	-	(709)	(5.7%)	(100.0%)
Road Transport	69 746	72 991	6 858	9.8%	24 715	35.4%	23 442	32.1%	55 016	75.4%	6 454	71.5%	263.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	15 387	21 660	2 574	16.7%	3 994	26.0%	2 559	11.8%	9 127	42.1%	216	10.4%	1 086.4%
Electricity	8 980	17 874	545	6.1%	3 640	40.5%	1 355	7.6%	5 539	31.0%	216	3.0%	528.1%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	2 607	-	588	22.5%	-	-	1 204	-	1 792	-	-	-	(100.0%)
Waste Management	3 800	3 786	1 442	37.9%	355	9.3%	-	-	1 797	47.5%	-	33.8%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget		2017/18 First Quarter		2017/18 Second Quarter		2017/18 Third Quarter		2017/18 Year to Date		2016/17 Third Quarter		Q3 of 2016/17 to Q3 of 2017/18
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	343 859	342 679	133 385	38.8%	99 357	28.9%	91 572	26.7%	324 314	94.6%	78 523	91.0%	16.6%
Property rates, penalties and collection charges	8 682	8 682	1 012	11.7%	950	10.9%	1 440	16.6%	3 401	39.2%	686	28.4%	109.8%
Service charges	22 065	14 065	2 009	9.1%	2 052	9.3%	2 892	20.6%	6 953	49.4%	2 564	32.3%	12.8%
Other revenue	12 989	13 809	2 064	15.9%	4 974	38.3%	4 460	32.3%	11 498	83.3%	2 135	58.4%	108.9%
Government - operating	227 037	227 037	95 453	42.0%	71 375	31.4%	57 415	25.3%	224 243	98.8%	47 902	99.5%	19.9%
Government - capital	61 162	67 162	28 952	47.3%	16 597	27.1%	21 613	32.2%	67 162	100.0%	21 976	100.0%	(1.7%)
Interest	11 924	11 924	3 894	32.7%	3 409	28.6%	3 753	31.5%	11 056	92.7%	3 260	82.3%	15.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(197 410)	(202 808)	(46 871)	23.7%	(43 861)	22.2%	(63 249)	31.2%	(153 981)	75.9%	(37 110)	69.6%	70.4%
Suppliers and employees	(197 410)	(202 808)	(46 871)	23.7%	(43 861)	22.2%	(63 249)	31.2%	(153 981)	75.9%	(37 110)	69.6%	70.4%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	146 449	139 871	86 514	59.1%	55 495	37.9%	28 323	20.2%	170 332	121.8%	41 413	119.2%	(31.6%)
Cash Flow from Investing Activities													
Receipts	113	113	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	113	113	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(137 662)	(158 848)	(17 289)	12.6%	(56 963)	41.4%	(38 135)	24.0%	(112 386)	70.8%	(11 682)	50.0%	226.4%
Capital assets	(137 662)	(158 848)	(17 289)	12.6%	(56 963)	41.4%	(38 135)	24.0%	(112 386)	70.8%	(11 682)	50.0%	226.4%
Net Cash from/(used) Investing Activities	(137 549)	(158 735)	(17 289)	12.6%	(56 963)	41.4%	(38 135)	24.0%	(112 386)	70.8%	(11 682)	61.5%	226.4%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	8 900	(18 864)	69 225	777.8%	(1 467)	(16.5%)	(9 812)	52.0%	57 947	(307.2%)	29 731	825.2%	(133.0%)
Cash/cash equivalents at the year begin:	72 701	40 701	10 332	14.2%	79 557	109.4%	78 090	191.9%	10 332	25.4%	59 315	100.0%	31.7%
Cash/cash equivalents at the year end:	81 601	21 837	79 557	97.5%	78 090	95.7%	68 279	312.7%	68 279	312.7%	89 046	749.9%	(23.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 169	5.6%	715	3.4%	710	3.4%	18 468	87.7%	21 063	15.6%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 199	2.4%	1 027	2.0%	978	1.9%	47 554	93.7%	50 758	37.7%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	738	1.6%	698	1.6%	673	1.5%	42 904	95.3%	45 012	33.4%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	70	.4%	70	.4%	70	.4%	17 743	98.8%	17 953	13.3%	-	-	-
Total By Income Source	3 177	2.4%	2 511	1.9%	2 430	1.8%	126 669	94.0%	134 786	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	110	2.8%	82	2.1%	74	1.9%	3 736	93.3%	4 002	3.0%	-	-	-
Commercial	463	5.4%	242	2.8%	221	2.6%	7 649	89.2%	8 575	6.4%	-	-	-
Households	2 602	2.1%	2 185	1.8%	2 134	1.7%	115 246	94.3%	122 166	90.6%	-	-	-
Other	2	3.6%	1	2.8%	1	2.8%	39	90.9%	43	-	-	-	-
Total By Customer Group	3 177	2.4%	2 511	1.9%	2 430	1.8%	126 669	94.0%	134 786	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	897	100.0%	-	-	-	-	-	-	897	50.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	888	100.0%	-	-	-	-	-	-	888	49.7%
Total	1 785	100.0%	-	-	-	-	-	-	1 785	100.0%

Contact Details

Municipal Manager	Mrs T G Mashaba	015 309 9246
Financial Manager	Mrs Motjatji Florah Mankgabe	015 309 9246

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: GREATER TZANEEN (LIM333)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	1 058 797	1 058 797	312 242	29.5%	268 946	25.4%	257 833	24.4%	839 022	79.2%	227 613	79.6%	13.3%
Property rates	90 500	90 500	26 991	29.8%	24 613	27.2%	27 341	30.2%	78 945	87.2%	20 272	79.0%	34.9%
Property rates - penalties and collection charges	-	-	-		-		-		-		2 100	-	(100.0%)
Service charges - electricity revenue	502 098	502 098	128 178	25.5%	106 077	21.1%	117 334	23.4%	351 589	70.0%	89 486	65.1%	31.1%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	27 435	27 435	7 625	27.8%	7 640	27.8%	7 775	28.3%	23 040	84.0%	6 869	80.9%	13.2%
Service charges - other	3 150	3 150	532	16.9%	686	21.8%	484	15.4%	1 703	54.1%	396	239.5%	22.3%
Rental of facilities and equipment	1 372	1 372	454	33.1%	459	33.5%	573	41.7%	1 486	108.3%	423	113.5%	35.3%
Interest earned - external investments	3 501	3 501	1 301	37.1%	722	20.6%	774	22.1%	2 797	79.9%	502	165.0%	54.4%
Interest earned - outstanding debtors	13 000	13 000	5 330	41.0%	6 254	48.1%	5 527	42.5%	17 112	131.6%	5 170	131.0%	6.9%
Dividends received	-	-	-		-		-		-		-	-	-
Fines	5 503	5 503	1 238	22.5%	1 007	18.3%	1 513	27.5%	3 758	68.3%	1 570	123.6%	(3.6%)
Licences and permits	701	701	239	34.1%	266	38.0%	270	38.5%	775	110.6%	197	99.6%	37.0%
Agency services	50 264	50 264	12 554	25.0%	12 501	24.9%	11 935	23.7%	36 989	73.6%	13 251	77.4%	(9.9%)
Transfers recognised - operational	348 837	348 837	127 363	36.5%	108 005	31.0%	84 266	24.2%	319 635	91.6%	86 060	96.8%	(2.1%)
Other own revenue	10 235	10 235	437	4.3%	715	7.0%	42	.4%	1 194	11.7%	1 317	59.9%	(96.8%)
Gains on disposal of PPE	2 200	2 200	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 104 879	1 117 686	174 380	15.8%	231 594	21.0%	200 081	17.9%	606 056	54.2%	199 439	59.2%	.3%
Employee related costs	320 278	320 278	69 764	21.8%	69 489	21.7%	70 279	21.9%	209 532	65.4%	71 757	65.4%	(2.1%)
Remuneration of councillors	24 684	24 684	5 715	23.2%	5 728	23.2%	6 801	27.6%	18 244	73.9%	6 041	71.8%	12.6%
Debt impairment	27 351	27 351	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	128 992	128 992	-	-	-	-	-	-	-	-	-	-	-
Finance charges	12 771	12 771	1 177	9.2%	4 205	32.9%	627	4.9%	6 009	47.1%	1 319	48.0%	(52.5%)
Bulk purchases	345 000	345 000	39 659	11.5%	91 504	26.5%	69 149	20.0%	200 312	58.1%	61 893	64.7%	11.7%
Other Materials	41 060	53 866	10 166	24.8%	10 608	25.8%	8 315	15.4%	29 089	54.0%	-	-	(100.0%)
Contracted services	50 059	50 059	9 821	19.6%	14 197	28.4%	11 187	22.3%	35 206	70.3%	13 160	68.7%	(15.0%)
Transfers and grants	39 179	39 179	7 305	18.6%	2 415	6.2%	4 976	12.7%	14 696	37.5%	8 140	59.9%	(38.9%)
Other expenditure	115 505	115 505	30 774	26.6%	33 449	29.0%	28 746	24.9%	92 969	80.5%	37 130	94.7%	(22.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(46 083)	(58 889)	137 862		37 352		57 752		232 966		28 174		
Transfers recognised - capital	91 145	106 975	43 817	48.1%	34 271	37.6%	18 857	17.6%	96 945	90.6%	80 144	95.0%	(76.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	45 062	48 086	181 679		71 623		76 609		329 911		108 318		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	45 062	48 086	181 679		71 623		76 609		329 911		108 318		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	45 062	48 086	181 679		71 623		76 609		329 911		108 318		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	45 062	48 086	181 679		71 623		76 609		329 911		108 318		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	141 125	163 131	33 884	24.0%	45 970	32.6%	29 578	18.1%	109 431	67.1%	28 127	50.0%	5.2%
National Government	91 145	106 975	27 883	30.6%	43 643	47.9%	27 865	26.0%	99 391	92.9%	24 021	57.1%	16.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	91 145	106 975	27 883	30.6%	43 643	47.9%	27 865	26.0%	99 391	92.9%	24 021	57.1%	16.0%
Borrowing	34 745	30 000	1 435	4.1%	1 717	4.9%	593	2.0%	3 746	12.5%	(2 140)	13.2%	(127.7%)
Internally generated funds	15 235	26 156	4 566	30.0%	610	4.0%	1 119	4.3%	6 294	24.1%	6 246	35.4%	(82.1%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	141 125	163 131	33 884	24.0%	45 970	32.6%	29 578	18.1%	109 431	67.1%	28 127	50.0%	5.2%
Governance and Administration	-	-	-	-	-	-	-	-	-	-	10	23.2%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	92.6%	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	10	23.4%	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	5.9%	-
Community and Public Safety	-	820	487	-	149	-	190	23.2%	826	100.8%	-	-	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	820	487	-	149	-	190	23.2%	826	100.8%	-	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	96 125	115 286	32 017	33.3%	44 951	46.8%	27 865	24.2%	104 833	90.9%	27 803	56.4%	.2%
Planning and Development	235	235	-	-	-	-	-	-	-	-	5	.1%	(100.0%)
Road Transport	95 890	115 051	32 017	33.4%	44 951	46.9%	27 865	24.2%	104 833	91.1%	27 798	59.1%	.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	45 000	47 025	1 380	3.1%	870	1.9%	1 523	3.2%	3 772	8.0%	314	16.9%	385.2%
Electricity	45 000	47 025	1 380	3.1%	870	1.9%	1 523	3.2%	3 772	8.0%	314	16.8%	385.2%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	39.5%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	1 053 926	1 053 927	402 371	38.2%	383 582	36.4%	362 470	34.4%	1 148 423	109.0%	319 779	94.3%	13.4%
Property rates, penalties and collection charges	76 925	76 925	19 151	24.9%	19 570	25.4%	18 843	24.5%	57 564	74.8%	17 658	78.7%	6.7%
Service charges	477 815	477 815	128 906	27.0%	154 384	32.3%	143 401	30.0%	426 690	89.3%	108 044	88.1%	32.7%
Other revenue	47 653	47 653	69 883	146.6%	66 885	140.4%	96 591	202.7%	233 359	489.7%	27 873	136.8%	246.5%
Government - operating	348 837	348 837	140 166	40.2%	108 005	31.0%	84 266	24.2%	332 437	95.3%	86 060	99.6%	(2.1%)
Government - capital	91 145	91 145	43 817	48.1%	34 271	37.6%	18 857	20.7%	96 945	106.4%	80 144	100.0%	(76.5%)
Interest	11 551	11 551	449	3.9%	468	4.0%	512	4.4%	1 428	12.4%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(924 966)	(924 966)	(393 274)	42.5%	(334 152)	36.1%	(326 802)	35.3%	(1 054 228)	114.0%	(223 862)	91.3%	46.0%
Suppliers and employees	(873 016)	(873 016)	(384 792)	44.1%	(327 406)	37.5%	(321 199)	36.8%	(1 033 396)	118.4%	(214 403)	92.7%	49.8%
Finance charges	(12 771)	(12 771)	(1 177)	9.2%	(4 332)	33.9%	(627)	4.9%	(6 136)	48.0%	(1 319)	48.8%	(52.5%)
Transfers and grants	(39 179)	(39 179)	(7 305)	18.6%	(2 415)	6.2%	(4 976)	12.7%	(14 696)	37.5%	(8 140)	75.9%	(38.9%)
Net Cash from/(used) Operating Activities	128 960	128 961	9 097	7.1%	49 430	38.3%	35 668	27.7%	94 195	73.0%	95 917	108.7%	(62.8%)
Cash Flow from Investing Activities													
Receipts	1 280	1 280	(856)	(66.8%)	-	-	-	-	(856)	(66.8%)	-	17.4%	-
Proceeds on disposal of PPE	2 200	2 200	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(920)	(920)	(856)	93.0%	-	-	-	-	(856)	93.0%	-	12.4%	-
Payments	(140 890)	(162 896)	(33 884)	24.0%	(45 970)	32.6%	(29 578)	18.2%	(109 431)	67.2%	(28 127)	50.0%	5.2%
Capital assets	(140 890)	(162 896)	(33 884)	24.0%	(45 970)	32.6%	(29 578)	18.2%	(109 431)	67.2%	(28 127)	50.0%	5.2%
Net Cash from/(used) Investing Activities	(139 610)	(161 616)	(34 739)	24.9%	(45 970)	32.9%	(29 578)	18.3%	(110 287)	68.2%	(28 127)	49.3%	5.2%
Cash Flow from Financing Activities													
Receipts	37 745	37 745	99	.3%	42	.1%	27	.1%	169	.4%	139	1.9%	(80.2%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	34 745	34 745	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	3 000	3 000	99	3.3%	42	1.4%	27	.9%	169	5.6%	139	14.9%	(80.2%)
Payments	(27 575)	(27 575)	(2 689)	9.8%	(4 903)	17.8%	(2 916)	10.6%	(10 508)	38.1%	(2 555)	186.0%	14.1%
Repayment of borrowing	(27 575)	(27 575)	(2 689)	9.8%	(4 903)	17.8%	(2 916)	10.6%	(10 508)	38.1%	(2 555)	186.0%	14.1%
Net Cash from/(used) Financing Activities	10 170	10 170	(2 590)	(25.5%)	(4 861)	(47.8%)	(2 888)	(28.4%)	(10 339)	(101.7%)	(2 417)	(335.2%)	19.5%
Net Increase/(Decrease) in cash held	(479)	(22 485)	(28 232)	5 891.9%	(1 401)	292.3%	3 202	(14.2%)	(26 431)	117.6%	65 374	(190.9%)	(95.1%)
Cash/cash equivalents at the year begin:	12 343	32 551	31 839	258.0%	3 607	29.2%	2 206	6.8%	31 839	97.8%	51 525	98.0%	(95.7%)
Cash/cash equivalents at the year end:	11 864	10 066	3 607	30.4%	2 206	18.6%	5 408	53.7%	5 408	53.7%	116 898	514.4%	(95.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group													
Orgons of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 747	90.8%	280	9.2%	-	-	-	-	3 027	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	2 747	90.8%	280	9.2%	-	-	-	-	3 027	100.0%

Contact Details

Municipal Manager	Mr Walter Shibamba	015 307 8001
Financial Manager	Mr Andre Jean Jacques Le Grange	015 307 8062

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: BA-PHALABORWA (LIM334)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	475 672	475 472	119 589	25.1%	104 707	22.0%	107 948	22.7%	332 244	69.9%	87 254	66.1%	23.7%
Property rates	113 609	113 609	27 847	24.5%	27 947	24.6%	27 924	24.6%	83 718	73.7%	22 956	63.5%	21.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	124 121	124 121	24 221	19.5%	22 213	17.9%	30 370	24.5%	76 804	61.9%	24 740	64.8%	22.8%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	18 119	18 119	3 580	19.8%	3 550	19.6%	3 577	19.7%	10 708	59.1%	3 275	57.7%	9.2%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	500	500	113	22.6%	150	30.1%	72	14.3%	335	67.1%	68	48.5%	5.5%
Interest earned - external investments	538	1 038	524	97.4%	464	86.3%	538	51.8%	1 527	147.0%	42	66.3%	1 191.3%
Interest earned - outstanding debtors	72 042	71 542	4 734	6.6%	4 753	6.6%	5 044	7.1%	14 532	20.3%	4 484	21.3%	12.5%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	451	451	109	24.3%	770	170.8%	45	10.1%	924	205.2%	80	74.9%	(43.5%)
Licences and permits	11 922	11 922	2 852	23.9%	2 798	23.5%	2 590	21.7%	8 240	69.1%	2 388	65.1%	8.5%
Agency services	2 701	2 701	713	26.4%	534	19.8%	648	24.0%	1 895	70.2%	597	49.5%	8.5%
Transfers recognised - operational	129 937	129 737	51 546	39.7%	40 945	31.5%	36 677	28.3%	129 168	99.6%	28 087	99.0%	30.6%
Other own revenue	1 732	1 732	3 350	193.4%	581	33.6%	463	26.8%	4 394	253.7%	538	139.9%	(13.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	506 387	506 500	84 834	16.8%	101 171	20.0%	90 345	17.8%	276 351	54.6%	92 532	59.1%	(2.4%)
Employee related costs	143 682	143 261	30 860	21.5%	31 074	21.6%	31 842	22.2%	93 777	65.5%	30 214	66.2%	5.4%
Remuneration of councillors	14 804	14 804	3 171	21.4%	4 365	29.5%	4 204	28.4%	11 739	79.3%	3 260	69.9%	29.0%
Debt impairment	37 799	37 799	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	70 117	70 117	14 949	21.3%	14 949	21.3%	8 301	11.8%	38 198	54.5%	14 949	67.9%	(44.5%)
Finance charges	745	745	146	19.6%	123	16.5%	132	17.7%	400	53.7%	175	61.9%	(24.8%)
Bulk purchases	98 163	98 163	15 824	16.1%	18 308	18.7%	18 634	19.0%	52 765	53.8%	21 936	69.6%	(15.1%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	45 319	44 089	6 348	14.0%	13 532	29.9%	6 653	15.1%	26 533	60.2%	7 430	62.5%	(10.5%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	95 758	97 522	13 537	14.1%	18 821	19.7%	20 580	21.1%	52 938	54.3%	14 569	51.1%	41.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(30 715)	(31 028)	34 755		3 536		17 604		55 894		(5 278)		
Transfers recognised - capital	47 219	48 201	12 966	27.5%	5 920	12.5%	8 326	17.3%	27 211	56.5%	1 487	65.0%	460.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	16 504	17 173	47 720		9 455		25 930		83 105		(3 791)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	16 504	17 173	47 720		9 455		25 930		83 105		(3 791)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	16 504	17 173	47 720		9 455		25 930		83 105		(3 791)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	16 504	17 173	47 720		9 455		25 930		83 105		(3 791)		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	63 119	64 101	12 662	20.1%	7 199	11.4%	11 710	18.3%	31 571	49.3%	4 742	49.4%	146.9%
National Government	47 219	48 201	11 373	24.1%	6 879	14.6%	11 062	23.0%	29 315	60.8%	1 304	53.8%	748.2%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	47 219	48 201	11 373	24.1%	6 879	14.6%	11 062	23.0%	29 315	60.8%	1 304	53.8%	748.2%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	15 900	15 900	1 289	8.1%	320	2.0%	648	4.1%	2 257	14.2%	3 438	43.0%	(81.2%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	63 119	64 101	12 662	20.1%	7 199	11.4%	11 710	18.3%	31 571	49.3%	4 742	49.4%	146.9%
Governance and Administration	3 000	3 000	-	-	191	6.4%	448	14.9%	639	21.3%	1 563	24.0%	(71.3%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	25.7%	-
Budget & Treasury Office	3 000	3 000	-	-	191	6.4%	-	-	191	6.4%	-	-	-
Corporate Services	-	-	-	-	-	-	448	-	448	-	1 563	27.8%	(71.3%)
Community and Public Safety	17 192	17 192	-	-	2 828	16.5%	200	1.2%	3 028	17.6%	-	-	(100.0%)
Community & Social Services	450	450	-	-	129	28.7%	200	44.4%	329	73.1%	-	-	(100.0%)
Sport And Recreation	16 042	16 042	-	-	2 699	16.8%	-	-	2 699	16.8%	-	-	-
Public Safety	700	700	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	25 177	26 159	11 373	45.2%	2 864	11.4%	7 651	29.2%	21 889	83.7%	3 180	58.2%	140.6%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	25 177	26 159	11 373	45.2%	2 864	11.4%	7 651	29.2%	21 889	83.7%	3 180	58.2%	140.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	17 750	17 750	1 289	7.3%	1 316	7.4%	3 411	19.2%	6 015	33.9%	-	43.0%	(100.0%)
Electricity	15 250	15 250	1 289	8.5%	1 316	8.6%	3 411	22.4%	6 015	39.4%	-	43.0%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	2 500	2 500	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	415 918	415 918	133 197	32.0%	110 985	26.7%	112 215	27.0%	356 398	85.7%	95 860	85.8%	17.1%
Property rates, penalties and collection charges	47 729	139 269	9 948	20.8%	10 526	22.1%	11 172	8.0%	31 647	22.7%	12 437	67.0%	(10.2%)
Service charges	173 224	81 684	40 203	23.2%	35 301	20.4%	36 524	44.7%	112 029	137.1%	40 467	77.6%	(9.7%)
Other revenue	12 957	12 957	7 137	55.1%	4 456	34.4%	18 383	141.9%	29 975	231.4%	3 544	88.9%	418.7%
Government - operating	129 937	129 937	54 631	42.0%	40 535	31.2%	34 162	26.3%	129 328	99.5%	28 126	99.7%	21.5%
Government - capital	47 219	47 219	20 000	42.4%	18 976	40.2%	8 960	19.0%	47 936	101.5%	9 611	101.6%	(6.8%)
Interest	4 852	4 852	1 278	26.3%	1 190	24.5%	3 014	62.1%	5 482	113.0%	1 675	84.0%	79.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(368 061)	(368 061)	(120 033)	32.6%	(106 933)	29.1%	(102 353)	27.8%	(329 319)	89.5%	(90 846)	84.6%	12.7%
Suppliers and employees	(367 316)	(367 316)	(119 888)	32.6%	(106 810)	29.1%	(102 221)	27.8%	(328 919)	89.5%	(90 670)	84.7%	12.7%
Finance charges	(745)	(745)	(146)	19.6%	(123)	16.5%	(132)	17.7%	(400)	53.7%	(175)	61.9%	(24.8%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	47 857	47 857	13 164	27.5%	4 052	8.5%	9 862	20.6%	27 078	56.6%	5 014	102.3%	96.7%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	7 749	-	7 749	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	7 749	-	7 749	-	-	-	(100.0%)
Payments	(47 219)	(47 219)	(14 435)	30.6%	(6 448)	13.7%	(12 523)	26.5%	(33 405)	70.7%	(5 271)	63.2%	137.6%
Capital assets	(47 219)	(47 219)	(14 435)	30.6%	(6 448)	13.7%	(12 523)	26.5%	(33 405)	70.7%	(5 271)	63.2%	137.6%
Net Cash from/(used) Investing Activities	(47 219)	(47 219)	(14 435)	30.6%	(6 448)	13.7%	(4 774)	10.1%	(25 656)	54.3%	(5 271)	63.2%	(9.4%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	638	638	(1 271)	(199.1%)	(2 396)	(375.4%)	5 088	797.3%	1 422	222.8%	(257)	142.5%	(2 078.5%)
Cash/cash equivalents at the year begin:	1 261	1 261	4 092	324.6%	2 822	223.8%	426	33.8%	4 092	324.6%	1 028	100.0%	(58.6%)
Cash/cash equivalents at the year end:	1 899	1 899	2 822	148.6%	426	22.4%	5 514	290.4%	5 514	290.4%	771	61.2%	615.0%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 079	11.1%	4 221	5.8%	5 967	8.2%	54 302	74.8%	72 568	9.9%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 587	3.9%	6 252	2.9%	5 593	2.6%	197 585	90.6%	218 017	29.8%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 296	2.0%	1 014	1.6%	980	1.5%	60 797	94.9%	64 087	8.8%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 961	1.1%	3 863	1.0%	3 918	1.0%	364 072	96.9%	375 814	51.4%	-	-	-
Total By Income Source	21 923	3.0%	15 350	2.1%	16 457	2.3%	676 755	92.6%	730 486	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	2 053	5.7%	1 536	4.2%	977	2.7%	31 696	87.4%	36 261	5.0%	-	-	-
Commercial	3 411	3.3%	2 363	2.3%	3 248	3.2%	92 860	91.1%	101 883	13.9%	-	-	-
Households	14 996	2.6%	10 799	1.9%	11 449	2.0%	541 541	93.6%	578 785	79.2%	-	-	-
Other	1 463	10.8%	653	4.8%	783	5.8%	10 658	78.6%	13 557	1.9%	-	-	-
Total By Customer Group	21 923	3.0%	15 350	2.1%	16 457	2.3%	676 755	92.6%	730 486	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	7 335	100.0%	-	-	-	-	-	-	7 335	68.4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 693	79.6%	345	10.2%	78	2.3%	266	7.9%	3 381	31.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	10 027	93.6%	345	3.2%	78	.7%	266	2.5%	10 716	100.0%

Contact Details

Municipal Manager	Ms Moakamela MI	015 780 6301
Financial Manager	Mr Mogano TJ	015 780 6317

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MARULENG (LIM335)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	176 290	191 507	66 004	37.4%	58 714	33.3%	50 881	26.6%	175 600	91.7%	39 510	90.9%	28.8%
Property rates	51 279	64 976	18 030	35.2%	17 949	35.0%	18 884	29.1%	54 862	84.4%	11 287	85.0%	67.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	3 607	3 055	809	22.4%	719	19.9%	770	25.2%	2 298	75.2%	776	76.0%	(.7%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	341	353	63	18.6%	75	22.1%	59	16.7%	198	56.0%	114	85.2%	(48.6%)
Interest earned - external investments	5 361	6 828	1 627	30.4%	1 787	33.3%	1 663	24.4%	5 078	74.4%	1 275	78.2%	30.5%
Interest earned - outstanding debtors	213	4 685	24	11.4%	2 318	1 089.3%	1 619	34.6%	3 962	84.6%	60	59.9%	2 590.3%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	336	336	10	2.9%	(1)	(.3%)	-	-	9	2.6%	(20)	20.1%	(100.0%)
Licences and permits	3 229	3 229	906	28.1%	352	10.9%	465	14.4%	1 723	53.4%	933	68.5%	(50.2%)
Agency services	2 337	2 075	477	20.4%	596	25.5%	1 662	80.1%	2 734	131.8%	800	91.4%	107.7%
Transfers recognised - operational	102 322	102 322	43 324	42.3%	33 746	33.0%	24 981	24.4%	102 051	99.7%	23 753	99.3%	5.2%
Other own revenue	1 765	3 649	734	41.6%	1 174	66.5%	778	21.3%	2 687	73.6%	533	86.0%	46.0%
Gains on disposal of PPE	5 500	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	189 748	186 341	30 033	15.8%	29 546	15.6%	25 133	13.5%	84 711	45.5%	27 131	44.0%	(7.4%)
Employee related costs	66 787	67 443	13 215	19.8%	13 399	20.1%	13 344	19.8%	39 958	59.2%	12 279	71.9%	8.7%
Remuneration of councillors	10 045	11 038	2 295	22.8%	2 347	23.4%	2 446	22.2%	7 088	64.2%	2 248	70.7%	8.8%
Debt impairment	19 262	22 262	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	38 389	23 389	-	-	-	-	-	-	-	-	-	-	-
Finance charges	79	79	-	-	25	31.8%	-	-	25	31.8%	-	-	-
Bulk purchases	1 417	1 417	232	16.4%	(15)	(1.1%)	39	2.8%	257	18.1%	214	50.3%	(81.6%)
Other Materials	3 723	3 450	572	15.4%	885	23.8%	553	16.0%	2 010	58.3%	643	51.1%	(14.1%)
Contracted services	8 332	10 000	1 993	23.9%	1 700	20.4%	2 414	24.1%	6 107	61.1%	1 849	69.4%	30.6%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	39 363	44 914	11 726	29.8%	11 205	28.5%	6 336	14.1%	29 266	65.2%	9 899	61.7%	(36.0%)
Loss on disposal of PPE	2 349	2 349	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(13 458)	5 166	35 972		29 169		25 749		90 889		12 379		
Transfers recognised - capital	27 223	27 223	8 123	29.8%	12 464	45.8%	2 538	9.3%	23 125	84.9%	11 159	68.2%	(77.3%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	13 765	32 389	44 095		41 632		28 286		114 013		23 539		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	13 765	32 389	44 095		41 632		28 286		114 013		23 539		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	13 765	32 389	44 095		41 632		28 286		114 013		23 539		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	13 765	32 389	44 095		41 632		28 286		114 013		23 539		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	96 045	99 533	8 123	8.5%	32 653	34.0%	13 759	13.8%	54 535	54.8%	11 629	47.8%	18.3%
National Government	27 223	27 223	8 123	29.8%	12 004	44.1%	3 543	13.0%	23 670	86.9%	11 159	68.2%	(68.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	27 223	27 223	8 123	29.8%	12 004	44.1%	3 543	13.0%	23 670	86.9%	11 159	68.2%	(68.3%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	68 822	72 310	-	-	20 649	30.0%	10 216	14.1%	30 865	42.7%	470	18.6%	2 074.8%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	96 045	99 533	8 123	8.5%	32 653	34.0%	13 759	13.8%	54 535	54.8%	11 629	47.8%	18.3%
Governance and Administration	2 419	2 769	-	-	88	3.6%	157	5.7%	244	8.8%	18	8.7%	794.3%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	2 419	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	2 769	-	-	88	-	157	5.7%	244	8.8%	18	-	794.3%
Community and Public Safety	12 960	4 560	-	-	2 861	22.1%	-	-	2 861	62.8%	5 861	50.6%	(100.0%)
Community & Social Services	3 200	2 300	-	-	1 402	43.8%	-	-	1 402	60.9%	1 108	35.2%	(100.0%)
Sport And Recreation	8 760	1 460	-	-	1 460	16.7%	-	-	1 460	100.0%	4 753	58.0%	(100.0%)
Public Safety	1 000	800	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	80 666	91 005	8 123	10.1%	29 703	36.8%	12 463	13.7%	50 290	55.3%	5 751	57.2%	116.7%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	80 666	91 005	8 123	10.1%	29 703	36.8%	12 463	13.7%	50 290	55.3%	5 751	57.2%	116.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	1 200	-	-	-	-	1 139	94.9%	1 139	94.9%	-	-	(100.0%)
Electricity	-	1 200	-	-	-	-	1 139	94.9%	1 139	94.9%	-	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	184 354	196 441	87 955	47.7%	64 144	34.8%	55 196	28.1%	207 295	105.5%	50 042	93.3%	10.3%
Property rates, penalties and collection charges	37 974	45 674	8 169	21.5%	14 062	37.0%	11 622	25.4%	33 853	74.1%	6 547	70.7%	77.5%
Service charges	3 115	3 115	784	25.2%	417	13.4%	2 036	65.4%	3 237	103.9%	267	53.6%	663.1%
Other revenue	8 145	11 066	20 119	247.0%	5 676	69.7%	9 392	84.9%	35 186	318.0%	4 144	184.8%	126.6%
Government - operating	102 322	102 322	43 556	42.6%	33 604	32.8%	25 162	24.6%	102 322	100.0%	23 132	95.2%	8.8%
Government - capital	27 223	27 223	13 650	50.1%	8 504	31.2%	5 069	18.6%	27 223	100.0%	14 707	100.0%	(65.5%)
Interest	5 574	7 041	1 678	30.1%	1 881	33.8%	1 916	27.2%	5 475	77.8%	1 245	88.0%	53.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(124 029)	(125 529)	(36 789)	29.7%	(34 605)	27.9%	(30 333)	24.2%	(101 727)	81.0%	(25 564)	70.7%	18.7%
Suppliers and employees	(123 950)	(125 450)	(36 789)	29.7%	(34 580)	27.9%	(30 288)	24.1%	(101 657)	81.0%	(25 564)	70.7%	18.5%
Finance charges	(79)	(79)	-	-	(25)	31.8%	(45)	56.8%	(70)	88.6%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	60 325	70 913	51 166	84.8%	29 539	49.0%	24 863	35.1%	105 569	148.9%	24 477	132.6%	1.6%
Cash Flow from Investing Activities													
Receipts	5 000	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	5 000	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(96 045)	(99 533)	(7 759)	8.1%	(27 592)	28.7%	(17 026)	17.1%	(52 377)	52.6%	(12 487)	54.6%	36.4%
Capital assets	(96 045)	(99 533)	(7 759)	8.1%	(27 592)	28.7%	(17 026)	17.1%	(52 377)	52.6%	(12 487)	54.6%	36.4%
Net Cash from/(used) Investing Activities	(91 045)	(99 533)	(7 759)	8.5%	(27 592)	30.3%	(17 026)	17.1%	(52 377)	52.6%	(12 487)	54.6%	36.4%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(30 720)	(28 621)	43 407	(141.3%)	1 947	(6.3%)	7 837	(27.4%)	53 191	(185.8%)	11 990	(612.6%)	(34.6%)
Cash/cash equivalents at the year begin:	82 128	111 446	111 829	136.2%	155 237	189.0%	157 184	141.0%	111 829	100.3%	122 974	100.0%	27.8%
Cash/cash equivalents at the year end:	51 408	82 825	155 237	302.0%	157 184	305.8%	165 021	199.2%	165 021	199.2%	134 965	164.3%	22.3%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	277	13.3%	114	5.5%	71	3.4%	1 615	77.8%	2 076	2.6%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 927	8.4%	4 053	5.7%	3 582	5.1%	57 295	80.9%	70 857	89.6%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	28	13.3%	17	7.9%	12	5.6%	156	73.2%	213	.3%	-	-	-
Receivables from Exchange Transactions - Waste Management	248	17.5%	115	8.1%	19	1.4%	1 037	73.0%	1 420	1.8%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	19	9.4%	16	7.9%	12	5.8%	154	77.0%	199	.3%	-	-	-
Interest on Arrear Debtor Accounts	569	12.7%	540	12.1%	520	11.6%	2 853	63.7%	4 482	5.7%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(222)	120.7%	642	(348.2%)	63	(34.1%)	(666)	361.6%	(184)	(.2%)	-	-	-
Total By Income Source	6 845	8.7%	5 497	7.0%	4 278	5.4%	62 444	79.0%	79 062	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	2 116	6.5%	1 859	5.7%	1 832	5.6%	26 711	82.1%	32 518	41.1%	-	-	-
Commercial	1 677	7.6%	1 938	8.8%	1 055	4.8%	17 249	78.7%	21 918	27.7%	-	-	-
Households	2 523	12.7%	1 378	6.9%	1 100	5.5%	14 905	74.9%	19 905	25.2%	-	-	-
Other	529	11.2%	322	6.8%	290	6.1%	3 580	75.8%	4 721	6.0%	-	-	-
Total By Customer Group	6 845	8.7%	5 497	7.0%	4 278	5.4%	62 444	79.0%	79 062	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	5	12.6%	-	-	33	87.4%	38	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	5	12.6%	-	-	33	87.4%	38	100.0%

Contact Details

Municipal Manager	Mr Sutane Lethole	015 793 2409
Financial Manager	Ms Fortunate Sekgobela	015 793 2409

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MOPANI (DC33)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	1 026 359	235 219	321 272	31.3%	329 490	32.1%	335 087	142.5%	985 849	419.1%	25 050	26.6%	1 237.7%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	202 124	194 690	32 815	16.2%	24 939	12.3%	36 025	18.5%	93 780	48.2%	14 372	29.6%	150.7%
Service charges - sanitation revenue	35 596	40 528	5 402	15.2%	4 063	11.4%	6 170	15.2%	15 635	38.6%	2 068	20.9%	198.4%
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	200	-	34	16.9%	(330)	(164.9%)	469	-	173	-	12	-	3 850.0%
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	10 300	-	845	8.2%	80	.8%	1 219	-	2 144	-	2 384	60.1%	(48.9%)
Interest earned - outstanding debtors	-	-	3 837	-	2 100	-	8 637	-	14 573	-	4 016	-	115.0%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	777 299	-	277 654	35.7%	298 587	38.4%	282 538	-	858 779	-	1 976	25.3%	14 196.4%
Other own revenue	840	-	686	81.7%	51	6.1%	28	-	766	-	221	29.3%	(87.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 035 314	832 541	120 642	11.7%	143 565	13.9%	155 969	18.7%	420 176	50.5%	267 525	58.7%	(41.7%)
Employee related costs	385 590	300 356	84 318	21.9%	84 247	21.8%	96 907	32.3%	265 471	88.4%	111 573	78.0%	(13.1%)
Remuneration of councillors	8 509	11 688	2 962	34.8%	2 955	34.7%	2 936	25.1%	8 852	75.7%	2 799	55.6%	4.9%
Debt impairment	23 399	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	184 688	179 776	-	-	-	-	-	-	-	-	43 592	31.5%	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	152 840	-	600	.4%	-	-	4 427	-	5 028	-	16 662	28.0%	(73.4%)
Other Materials	88 622	166 069	10 206	11.5%	17 238	19.5%	13 781	8.3%	41 225	24.8%	45 227	58.4%	(69.5%)
Contracted services	11 877	17 360	9 635	81.1%	20 254	170.5%	18 500	106.6%	48 390	278.7%	6 193	78.4%	198.7%
Transfers and grants	-	-	-	-	32	-	15	-	47	-	-	-	(100.0%)
Other expenditure	179 791	157 291	12 921	7.2%	18 840	10.5%	19 403	12.3%	51 164	32.5%	41 479	69.1%	(53.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(8 955)	(597 322)	200 630		185 925		179 118		565 673		(242 476)		
Transfers recognised - capital	559 950	-	6 018	1.1%	115 658	20.7%	44 985	-	166 661	-	36 240	24.3%	24.1%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	550 995	(597 322)	206 648		301 583		224 103		732 335		(206 235)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	550 995	(597 322)	206 648		301 583		224 103		732 335		(206 235)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	550 995	(597 322)	206 648		301 583		224 103		732 335		(206 235)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	550 995	(597 322)	206 648		301 583		224 103		732 335		(206 235)		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	640 835	610 458	11 558	1.8%	133 988	20.9%	113 256	18.6%	258 801	42.4%	30 360	38.1%	273.0%
National Government	559 950	534 611	11 211	2.0%	85 740	15.3%	103 627	19.4%	200 577	37.5%	24 429	48.3%	324.2%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	559 950	534 611	11 211	2.0%	85 740	15.3%	103 627	19.4%	200 577	37.5%	24 429	48.3%	324.2%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	80 885	75 847	347	.4%	48 248	59.7%	9 629	12.7%	58 224	76.8%	90	.2%	10 653.2%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	5 841	-	(100.0%)
Capital Expenditure Standard Classification	640 835	610 458	11 558	1.8%	133 988	20.9%	113 256	18.6%	258 801	42.4%	30 360	38.1%	273.0%
Governance and Administration	17 540	66 847	347	2.0%	1 193	6.8%	453	.7%	1 993	3.0%	90	10.2%	406.4%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	9 540	-	347	3.6%	-	-	3	-	350	-	68	33.6%	(95.9%)
Corporate Services	8 000	66 847	-	-	1 193	14.9%	451	.7%	1 643	2.5%	21	2.0%	2 007.9%
Community and Public Safety	18 650	9 000	-	-	2 321	12.4%	1 188	13.2%	3 509	39.0%	-	2.2%	(100.0%)
Community & Social Services	50	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	18 600	9 000	-	-	2 321	12.5%	1 188	13.2%	3 509	39.0%	-	2.4%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	604 645	534 611	11 211	1.9%	130 473	21.6%	111 615	20.9%	253 299	47.4%	30 271	38.3%	268.7%
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	534 080	534 611	11 211	2.1%	120 780	22.6%	82 825	15.5%	214 816	40.2%	26 851	37.9%	208.5%
Waste Water Management	70 565	-	-	-	9 694	13.7%	28 789	-	38 483	-	3 420	43.9%	741.8%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	1 346 589	1 401 918	318 626	23.7%	517 558	38.4%	541 279	38.6%	1 377 462	98.3%	216 744	70.0%	149.7%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	38	-	427	-	476	-	941	-	2 424	-	(80.4%)
Other revenue	1 040	31 660	4 315	414.9%	22 642	2 177.1%	28 746	90.8%	55 702	175.9%	311	49.1%	9 135.3%
Government - operating	777 299	764 008	277 580	35.7%	299 975	38.6%	191 840	25.1%	769 395	100.7%	175 499	101.7%	9.3%
Government - capital	559 950	599 950	35 987	6.4%	194 435	34.7%	318 999	53.2%	549 420	91.6%	35 704	12.8%	793.5%
Interest	8 300	6 300	705	8.5%	80	1.0%	1 219	19.4%	2 004	31.8%	2 806	89.2%	(56.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(701 814)	(741 976)	(182 890)	26.1%	(197 999)	28.2%	(185 742)	25.0%	(566 631)	76.4%	(173 457)	68.1%	7.1%
Suppliers and employees	(701 814)	(741 926)	(182 890)	26.1%	(197 967)	28.2%	(184 763)	24.9%	(565 620)	76.2%	(173 454)	68.1%	6.5%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(50)	-	-	(32)	-	(979)	1 951.0%	(1 011)	2 015.1%	(4)	-	26 357.1%
Net Cash from/(used) Operating Activities	644 775	659 942	135 736	21.1%	319 558	49.6%	355 537	53.9%	810 831	122.9%	43 286	80.5%	721.4%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(640 835)	(610 476)	(41 164)	6.4%	(138 526)	21.6%	(116 945)	19.2%	(296 634)	48.6%	(86 709)	53.1%	34.9%
Capital assets	(640 835)	(610 476)	(41 164)	6.4%	(138 526)	21.6%	(116 945)	19.2%	(296 634)	48.6%	(86 709)	53.1%	34.9%
Net Cash from/(used) Investing Activities	(640 835)	(610 476)	(41 164)	6.4%	(138 526)	21.6%	(116 945)	19.2%	(296 634)	48.6%	(86 709)	53.1%	34.9%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	3 940	49 467	94 572	2 400.4%	181 032	4 594.9%	238 592	482.3%	514 197	1 039.5%	(43 423)	40.2%	(649.5%)
Cash/cash equivalents at the year begin:	-	114 327	7 752	-	102 325	-	283 357	247.8%	7 752	6.8%	(83 132)	7.5%	(440.9%)
Cash/cash equivalents at the year end:	3 940	163 793	102 325	2 597.2%	283 357	7 192.0%	521 949	318.7%	521 949	318.7%	(126 554)	95.4%	(512.4%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group													
Orgars of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	34 008	17.2%	15 204	7.7%	18 988	9.6%	129 121	65.4%	197 321	90.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	16 273	79.5%	1 405	6.9%	1 813	8.9%	975	4.8%	20 466	9.4%
Total	50 282	23.1%	16 609	7.6%	20 801	9.6%	130 096	59.7%	217 787	100.0%

Contact Details

Municipal Manager	Mr Selemo Republic Monakedi	015 811 6300
Financial Manager	Mr Kgatla Quiet	015 811 6300

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MUSINA (LIM341)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	296 065	296 065	78 001	26.3%	65 450	22.1%	60 358	20.4%	203 809	68.8%	51 055	59.3%	18.2%
Property rates	17 384	17 384	3 491	20.1%	1 837	10.6%	2 937	16.9%	8 265	47.5%	3 198	81.6%	(8.2%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	104 128	104 128	19 349	18.6%	18 674	17.9%	20 986	20.2%	59 009	56.7%	15 673	44.6%	33.9%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	14 819	14 819	3 013	20.3%	2 998	20.2%	3 308	22.3%	9 320	62.9%	3 670	84.9%	(9.9%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	587	587	139	23.6%	144	24.5%	156	26.6%	438	74.6%	217	138.2%	(28.2%)
Interest earned - external investments	954	954	50	5.3%	41	4.3%	51	5.3%	142	14.9%	114	21.1%	(55.3%)
Interest earned - outstanding debtors	1 971	1 971	180	9.1%	145	7.3%	180	9.1%	505	25.6%	187	73.4%	(3.8%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 905	1 905	708	37.2%	354	18.6%	586	30.7%	1 648	86.5%	814	66.8%	(28.0%)
Licences and permits	4 011	4 011	1 230	30.7%	1 283	32.0%	1 387	34.6%	3 900	97.2%	1 305	67.5%	6.3%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	114 522	114 522	45 138	39.4%	34 275	29.9%	25 385	22.2%	104 798	91.5%	23 200	76.8%	9.4%
Other own revenue	2 784	2 784	3 776	135.6%	5 117	183.8%	4 548	163.4%	13 441	482.8%	836	72.5%	443.9%
Gains on disposal of PPE	33 000	33 000	927	2.8%	583	1.8%	833	2.5%	2 344	7.1%	1 841	13.5%	(54.7%)
Operating Expenditure	296 066	296 066	112 321	37.9%	90 030	30.4%	106 276	35.9%	308 627	104.2%	91 750	77.1%	15.8%
Employee related costs	104 514	104 514	32 648	31.2%	31 888	30.5%	29 252	28.0%	93 788	89.7%	28 214	83.0%	3.7%
Remuneration of councillors	9 462	9 462	2 253	23.8%	2 253	23.8%	2 253	23.8%	6 760	71.4%	2 556	65.8%	(11.8%)
Debt impairment	588	588	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	29 500	29 500	-	-	-	-	-	-	-	-	6 379	59.7%	(100.0%)
Finance charges	2 040	2 040	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	72 000	72 000	36 959	51.3%	34 557	48.0%	42 176	58.6%	113 691	157.9%	26 286	68.3%	60.4%
Other Materials	7 133	7 133	-	-	-	-	-	-	-	-	1 573	50.1%	(100.0%)
Contracted services	19 367	19 367	5 714	29.5%	3 163	16.3%	7 479	38.6%	16 355	84.4%	7 939	79.9%	(5.8%)
Transfers and grants	3 500	3 500	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	47 962	47 962	34 747	72.4%	18 168	37.9%	25 116	52.4%	78 032	162.7%	18 803	97.2%	33.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(1)	(1)	(34 320)		(24 579)		(45 919)		(104 817)		(40 694)		
Transfers recognised - capital	47 468	47 468	18 144	38.2%	15 000	31.6%	13 676	28.8%	46 820	98.6%	14 358	100.0%	(4.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	47 467	47 467	(16 175)		(9 579)		(32 243)		(57 997)		(26 336)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	47 467	47 467	(16 175)		(9 579)		(32 243)		(57 997)		(26 336)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	47 467	47 467	(16 175)		(9 579)		(32 243)		(57 997)		(26 336)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	47 467	47 467	(16 175)		(9 579)		(32 243)		(57 997)		(26 336)		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	47 468	47 468	2 530	5.3%	8 924	18.8%	7 058	14.9%	18 512	39.0%	12 462	41.8%	(43.4%)
National Government	29 468	29 468	2 530	8.6%	8 924	30.3%	7 058	24.0%	18 512	62.8%	12 462	43.2%	(43.4%)
Provincial Government	18 000	18 000	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	47 468	47 468	2 530	5.3%	8 924	18.8%	7 058	14.9%	18 512	39.0%	12 462	43.2%	(43.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	47 468	47 468	2 530	5.3%	8 924	18.8%	7 058	14.9%	18 512	39.0%	12 462	41.8%	(43.4%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 600	10 600	877	8.3%	1 854	17.5%	3 377	31.9%	6 108	57.6%	3 546	45.7%	(4.8%)
Community & Social Services	7 000	7 000	747	10.7%	820	11.7%	865	12.4%	2 432	34.7%	1 921	21.1%	(55.0%)
Sport And Recreation	3 600	3 600	130	3.6%	1 034	28.7%	2 511	69.8%	3 675	102.1%	1 625	79.6%	54.6%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	18 868	18 868	1 653	8.8%	3 084	16.3%	2 647	14.0%	7 384	39.1%	8 916	47.7%	(70.3%)
Planning and Development	8 868	8 868	1 653	18.6%	3 084	34.8%	2 647	29.8%	7 384	83.3%	3 046	138.2%	(13.1%)
Road Transport	10 000	10 000	-	-	-	-	-	-	-	-	5 871	34.6%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	18 000	18 000	-	-	3 986	22.1%	1 035	5.8%	5 021	27.9%	-	-	(100.0%)
Electricity	18 000	18 000	-	-	3 986	22.1%	1 035	5.8%	5 021	27.9%	-	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	286 766	307 168	95 219	33.2%	79 867	27.9%	86 308	28.1%	261 393	85.1%	96 394	93.3%	(10.5%)
Property rates, penalties and collection charges	14 603	14 603	3 491	23.9%	1 837	12.6%	2 839	19.4%	8 167	55.9%	2 446	68.5%	16.1%
Service charges	99 916	99 916	22 362	22.4%	21 672	21.7%	23 216	23.2%	67 250	67.3%	26 906	89.5%	(13.7%)
Other revenue	7 801	28 202	5 205	66.7%	6 897	88.4%	20 961	74.3%	33 064	117.2%	29 182	386.4%	(28.2%)
Government - operating	114 522	114 522	50 138	43.8%	34 275	29.9%	25 385	22.2%	109 798	95.9%	23 200	79.4%	9.4%
Government - capital	47 468	47 468	13 792	29.1%	15 000	31.6%	13 676	28.8%	42 468	89.5%	14 358	92.3%	(4.7%)
Interest	2 457	2 457	231	9.4%	186	7.6%	231	9.4%	647	26.3%	301	58.3%	(23.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(257 459)	(257 286)	(112 441)	43.7%	(90 145)	35.0%	(84 581)	32.9%	(287 167)	111.6%	(83 652)	92.3%	1.1%
Suppliers and employees	(252 473)	(251 746)	(112 321)	44.5%	(90 030)	35.7%	(84 456)	33.5%	(286 807)	113.9%	(83 652)	93.0%	1.0%
Finance charges	(1 836)	(2 040)	(121)	6.6%	(115)	6.3%	(125)	6.1%	(361)	17.7%	-	-	(100.0%)
Transfers and grants	(3 150)	(3 500)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	29 307	49 882	(17 223)	(58.8%)	(10 278)	(35.1%)	1 727	3.5%	(25 774)	(51.7%)	12 741	109.9%	(86.4%)
Cash Flow from Investing Activities													
Receipts	28 000	28 000	927	3.3%	583	2.1%	833	3.0%	2 343	8.4%	1 841	13.5%	(54.8%)
Proceeds on disposal of PPE	28 000	28 000	927	3.3%	583	2.1%	833	3.0%	2 343	8.4%	1 841	13.5%	(54.8%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(47 468)	(47 468)	(2 731)	5.8%	(4 737)	10.0%	(6 023)	12.7%	(13 491)	28.4%	(12 462)	43.2%	(51.7%)
Capital assets	(47 468)	(47 468)	(2 731)	5.8%	(4 737)	10.0%	(6 023)	12.7%	(13 491)	28.4%	(12 462)	43.2%	(51.7%)
Net Cash from/(used) Investing Activities	(19 468)	(19 468)	(1 804)	9.3%	(4 154)	21.3%	(5 190)	26.7%	(11 148)	57.3%	(10 621)	211.8%	(51.1%)
Cash Flow from Financing Activities													
Receipts	175	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	175	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(10 782)	(10 782)	(3 532)	32.8%	-	-	-	-	(3 532)	32.8%	(1 595)	54.6%	(100.0%)
Repayment of borrowing	(10 782)	(10 782)	(3 532)	32.8%	-	-	-	-	(3 532)	32.8%	(1 595)	54.6%	(100.0%)
Net Cash from/(used) Financing Activities	(10 607)	(10 782)	(3 532)	33.3%	-	-	-	-	(3 532)	32.8%	(1 595)	54.6%	(100.0%)
Net Increase/(Decrease) in cash held	(768)	19 632	(22 558)	2 937.2%	(14 432)	1 879.1%	(3 463)	(17.6%)	(40 454)	(206.1%)	525	42.9%	(759.6%)
Cash/cash equivalents at the year begin:	2 863	2 863	1 083	37.8%	(21 475)	(750.1%)	(35 907)	(1 254.2%)	1 083	37.8%	1 153	100.0%	(3 215.1%)
Cash/cash equivalents at the year end:	2 095	22 495	(21 475)	(1 025.1%)	(35 907)	(1 714.0%)	(39 371)	(175.0%)	(39 371)	(175.0%)	1 678	58.5%	(2 446.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	912	12.9%	610	8.6%	375	5.3%	5 168	73.2%	7 064	13.9%	-	-	759
Receivables from Non-exchange Transactions - Property Rates	982	3.0%	637	2.0%	607	1.9%	29 979	93.1%	32 204	63.2%	-	-	1 260
Receivables from Exchange Transactions - Waste Water Management	525	100.0%	-	-	-	-	-	-	525	1.0%	-	-	-
Receivables from Exchange Transactions - Waste Management	500	7.2%	359	5.2%	331	4.8%	5 763	82.9%	6 954	13.6%	-	-	1 848
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	158	3.7%	21	.5%	1 974	47.0%	2 048	48.7%	4 200	8.2%	-	-	12 553
Total By Income Source	3 075	6.0%	1 628	3.2%	3 286	6.5%	42 958	84.3%	50 947	100.0%	-	-	16 420
Debtors Age Analysis By Customer Group													
Organs of State	141	3.2%	174	4.0%	182	4.1%	3 880	88.6%	4 378	8.6%	-	-	680
Commercial	567	4.2%	287	2.1%	210	1.6%	12 449	92.1%	13 512	26.5%	-	-	4 860
Households	1 236	6.6%	720	3.8%	2 284	12.1%	14 581	77.5%	18 821	36.9%	-	-	6 017
Other	1 131	7.9%	446	3.1%	612	4.3%	12 048	84.6%	14 236	27.9%	-	-	4 864
Total By Customer Group	3 075	6.0%	1 628	3.2%	3 286	6.5%	42 958	84.3%	50 947	100.0%	-	-	16 420

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	55 191	45.3%	11 403	9.4%	5 302	4.4%	49 985	41.0%	121 881	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	55 191	45.3%	11 403	9.4%	5 302	4.4%	49 985	41.0%	121 881	100.0%

Contact Details

Municipal Manager	Mr Thovhedzo Nathaniel Tshiwanammbi	015 534 6116
Financial Manager	Ms Vhutshilo Jane Tshikundamalema	015 534 6212

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: THULAMELA (LIM343)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	782 780	712 858	196 472	25.1%	45 934	5.9%	60 719	8.5%	303 125	42.5%	129 215	67.7%	(53.0%)
Property rates	83 228	46 932	11 963	14.4%	11 742	14.1%	13 834	29.5%	37 539	80.0%	12 536	69.6%	10.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	29 655	51 407	12 830	43.3%	12 155	41.0%	19 206	37.4%	44 191	86.0%	13 647	179.3%	40.7%
Service charges - other	42 500	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 000	1 324	240	24.0%	259	25.9%	291	22.0%	790	59.7%	97	47.9%	200.8%
Interest earned - external investments	38 000	40 000	7 335	19.3%	6 947	18.3%	7 552	18.9%	21 835	54.6%	7 129	50.5%	5.9%
Interest earned - outstanding debtors	32 000	21 005	5 063	15.8%	5 259	16.4%	5 468	26.0%	15 790	75.2%	5 899	68.0%	(7.3%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	9 100	12 100	147	1.6%	1 103	12.1%	990	8.2%	2 240	18.5%	245	9.0%	304.7%
Licences and permits	16 000	-	2 451	15.3%	2 648	16.5%	2 375	-	7 474	-	2 863	66.6%	(17.0%)
Agency services	-	10 000	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	408 233	393 323	153 722	37.7%	2 265	.6%	7 086	1.8%	163 074	41.5%	84 283	88.9%	(91.6%)
Other own revenue	121 063	134 767	2 721	2.2%	3 555	2.9%	3 917	2.9%	10 193	7.6%	2 518	7.8%	55.6%
Gains on disposal of PPE	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	631 889	596 614	95 019	15.0%	104 244	16.5%	110 796	18.6%	310 059	52.0%	75 598	40.3%	46.6%
Employee related costs	266 533	237 449	59 038	22.2%	60 142	22.6%	61 962	26.1%	181 142	76.3%	49 274	60.5%	25.7%
Remuneration of councillors	27 604	29 784	6 528	23.7%	6 594	23.9%	8 526	28.6%	21 648	72.7%	7 053	75.2%	20.9%
Debt impairment	71 251	68 864	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	53 379	53 379	-	-	-	-	-	-	-	-	-	-	-
Finance charges	636	-	32	5.1%	92	14.5%	97	-	221	-	113	42.8%	(14.4%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	13 250	3 000	345	2.6%	429	3.2%	775	25.8%	1 548	51.6%	665	69.2%	16.5%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	199 236	204 137	29 075	14.6%	36 988	18.6%	39 437	19.3%	105 501	51.7%	17 788	38.4%	121.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	705	-	(100.0%)
Surplus/(Deficit)	150 891	116 244	101 453		(58 310)		(50 077)		(6 934)		53 618		
Transfers recognised - capital	101 159	101 159	28 560	28.2%	46 469	45.9%	31 739	31.4%	106 768	105.5%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	252 050	217 403	130 014		(11 841)		(18 339)		99 834		53 618		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	252 050	217 403	130 014		(11 841)		(18 339)		99 834		53 618		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	252 050	217 403	130 014		(11 841)		(18 339)		99 834		53 618		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	252 050	217 403	130 014		(11 841)		(18 339)		99 834		53 618		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	252 050	217 403	31 884	12.6%	40 308	16.0%	48 997	22.5%	121 190	55.7%	19 890	40.8%	146.3%
National Government	101 159	101 159	19 827	19.6%	20 488	20.3%	35 698	35.3%	76 013	75.1%	9 875	22.2%	261.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	101 159	101 159	19 827	19.6%	20 488	20.3%	35 698	35.3%	76 013	75.1%	9 875	38.4%	261.5%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	150 891	116 244	12 057	8.0%	19 821	13.1%	13 299	11.4%	45 177	38.9%	10 015	43.2%	32.8%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	252 050	217 403	31 884	12.6%	40 308	16.0%	48 997	22.5%	121 190	55.7%	19 890	40.8%	146.3%
Governance and Administration	6 730	6 385	-	-	158	2.4%	1 180	18.5%	1 338	21.0%	28	18.2%	4 190.8%
Executive & Council	180	120	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	6 550	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	6 265	-	-	158	-	1 180	18.8%	1 338	21.4%	28	18.2%	4 190.8%
Community and Public Safety	62 220	54 170	5 452	8.8%	7 190	11.6%	11 779	21.7%	24 422	45.1%	1 182	19.3%	896.4%
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	44 400	41 800	5 365	12.1%	6 308	14.2%	10 991	26.3%	22 664	54.2%	767	26.1%	1 332.3%
Public Safety	6 200	3 250	-	-	-	-	-	-	-	-	-	-	-
Housing	11 620	9 120	87	.7%	882	7.6%	789	8.6%	1 758	19.3%	415	5.7%	90.1%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	169 400	145 848	26 432	15.6%	32 960	19.5%	30 142	20.7%	89 534	61.4%	16 980	47.3%	77.5%
Planning and Development	9 000	8 148	-	-	-	-	488	6.0%	488	6.0%	405	19.3%	20.5%
Road Transport	160 400	137 700	26 432	16.5%	32 960	20.5%	29 654	21.5%	89 046	64.7%	16 575	47.6%	78.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	13 700	11 000	-	-	-	-	5 896	53.6%	5 896	53.6%	1 701	14.3%	246.7%
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	13 700	11 000	-	-	-	-	5 896	53.6%	5 896	53.6%	1 701	14.3%	246.7%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	704 961	739 899	298 772	42.4%	211 834	30.0%	193 858	26.2%	704 464	95.2%	211 077	94.9%	(8.2%)
Property rates, penalties and collection charges	58 260	25 000	6 502	11.2%	5 002	8.6%	10 710	42.8%	22 214	88.9%	8 634	98.6%	24.0%
Service charges	42 009	19 500	5 505	13.1%	3 996	9.5%	3 303	16.9%	12 804	65.7%	6 004	60.1%	(45.0%)
Other revenue	41 210	158 917	82 669	200.6%	29 249	71.0%	19 395	12.2%	131 313	82.6%	36 294	90.7%	(46.6%)
Government - operating	408 323	393 323	155 368	38.1%	140 977	34.5%	96 978	24.7%	393 323	100.0%	114 497	103.4%	(15.3%)
Government - capital	101 159	101 159	40 900	40.4%	25 300	25.0%	54 959	54.3%	121 159	119.8%	37 950	86.4%	44.8%
Interest	54 000	42 000	7 829	14.5%	7 309	13.5%	8 514	20.3%	23 651	56.3%	7 699	56.5%	10.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(507 258)	(471 058)	(142 038)	28.0%	(128 870)	25.4%	(119 568)	25.4%	(390 476)	82.9%	(130 610)	86.6%	(8.5%)
Suppliers and employees	(506 622)	(470 422)	(141 941)	28.0%	(128 778)	25.4%	(119 471)	25.4%	(390 190)	82.9%	(130 497)	86.7%	(8.4%)
Finance charges	(636)	(636)	(97)	15.3%	(92)	14.5%	(97)	15.2%	(286)	44.9%	(113)	42.8%	(14.4%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	197 702	268 842	156 734	79.3%	82 963	42.0%	74 290	27.6%	313 988	116.8%	80 467	131.8%	(7.7%)
Cash Flow from Investing Activities													
Receipts	2 000	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	2 000	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(252 050)	(217 403)	(31 884)	12.6%	(40 308)	16.0%	(48 997)	22.5%	(121 190)	55.7%	(19 890)	43.8%	146.3%
Capital assets	(252 050)	(217 403)	(31 884)	12.6%	(40 308)	16.0%	(48 997)	22.5%	(121 190)	55.7%	(19 890)	43.8%	146.3%
Net Cash from/(used) Investing Activities	(250 050)	(217 403)	(31 884)	12.8%	(40 308)	16.1%	(48 997)	22.5%	(121 190)	55.7%	(19 890)	44.2%	146.3%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 391)	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(1 391)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(1 391)	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(53 739)	51 439	124 850	(232.3%)	42 655	(79.4%)	25 293	49.2%	192 799	374.8%	60 577	(93.7%)	(58.2%)
Cash/cash equivalents at the year begin:	213 982	488 345	415 488	194.2%	540 339	252.5%	582 994	119.4%	415 488	85.1%	462 435	104.2%	26.1%
Cash/cash equivalents at the year end:	160 243	539 783	540 339	337.2%	582 994	363.8%	608 287	112.7%	608 287	112.7%	523 012	148.2%	16.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 464	10.6%	2 480	2.8%	2 335	2.6%	74 914	84.0%	89 192	21.4%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 411	3.1%	1 133	2.5%	1 090	2.4%	42 123	92.1%	45 757	11.0%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	25	10.9%	14	6.2%	13	5.9%	175	77.0%	227	.1%	-	-	-
Interest on Arrear Debtor Accounts	1 820	2.5%	1 885	2.6%	1 775	2.4%	67 398	92.5%	72 878	17.5%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 310	1.1%	3 076	1.5%	2 754	1.3%	201 343	96.1%	209 484	50.2%	-	-	-
Total By Income Source	15 029	3.6%	8 588	2.1%	7 968	1.9%	385 953	92.4%	417 538	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	5 281	33.2%	493	3.1%	419	2.6%	9 712	61.1%	15 906	3.8%	-	-	-
Commercial	3 072	5.1%	1 846	3.1%	1 128	1.9%	54 020	89.9%	60 066	14.4%	-	-	-
Households	6 676	2.0%	6 249	1.8%	6 421	1.9%	322 221	94.3%	341 566	81.8%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	15 029	3.6%	8 588	2.1%	7 968	1.9%	385 953	92.4%	417 538	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 468	100.0%	-	-	-	-	-	-	1 468	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 468	100.0%	-	-	-	-	-	-	1 468	100.0%

Contact Details

Municipal Manager	Mr H E Maluleke	015 962 7588
Financial Manager	Mrs V E Nembudani	015 962 7515

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MAKHADO (LIM344)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	803 254	842 127	252 434	31.4%	226 894	28.2%	111 411	13.2%	590 739	70.1%	179 579	80.9%	(38.0%)
Property rates	55 915	55 915	12 848	23.0%	7 426	13.3%	14 371	25.7%	34 645	62.0%	17 496	104.0%	(17.9%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	317 429	317 429	86 334	27.2%	75 090	23.7%	61 507	19.4%	222 931	70.2%	40 680	49.9%	51.2%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	10 021	10 021	3 249	32.4%	(523)	(5.2%)	3 399	33.9%	6 125	61.1%	26 035	373.7%	(86.9%)
Service charges - other	-	-	1 051	-	-	-	-	-	1 051	-	-	-	-
Rental of facilities and equipment	502	502	96	19.2%	(2 389)	(475.6%)	383	76.3%	(1 910)	(380.4%)	117	68.2%	227.8%
Interest earned - external investments	5 331	5 331	1 604	30.1%	3 638	68.2%	2 604	48.8%	7 846	147.2%	2 632	112.5%	(1.1%)
Interest earned - outstanding debtors	13 726	13 726	6 992	50.9%	(1 086)	(7.9%)	4 232	30.8%	10 138	73.9%	5 791	53.3%	(26.9%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 889	1 889	468	24.8%	865	45.8%	2 247	119.0%	3 579	189.5%	357	47.5%	529.2%
Licences and permits	12 567	12 567	2 018	16.1%	4 926	39.2%	2 821	22.4%	9 765	77.7%	1 687	51.9%	67.2%
Agency services	55 176	55 175	1 611	2.9%	1 611	2.9%	10 000	18.1%	13 222	24.0%	-	-	(100.0%)
Transfers recognised - operational	300 109	301 654	124 187	41.4%	100 800	33.6%	-	-	224 987	74.6%	73 609	97.1%	(100.0%)
Other own revenue	30 587	67 918	11 975	39.2%	36 537	119.5%	9 847	14.5%	58 359	85.9%	11 176	342.8%	(11.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	841 501	889 080	134 729	16.0%	173 851	20.7%	230 598	25.9%	539 178	60.6%	163 020	50.2%	41.5%
Employee related costs	282 794	267 794	60 873	21.5%	123 308	43.6%	62 415	23.3%	246 597	92.1%	58 538	66.4%	6.6%
Remuneration of councillors	25 958	25 958	5 835	22.5%	2 286	8.8%	7 759	29.9%	15 879	61.2%	6 223	68.6%	24.7%
Debt impairment	10 000	64 139	108	1.1%	(462)	(4.6%)	-	-	(354)	(.6%)	-	-	-
Depreciation and asset impairment	95 872	75 872	-	-	-	-	-	-	-	-	-	-	-
Finance charges	12 720	-	-	-	-	-	-	-	-	-	3	5.1%	(100.0%)
Bulk purchases	212 748	205 748	37 471	17.6%	23 190	10.9%	44 932	21.8%	105 593	51.3%	20 361	30.2%	120.7%
Other Materials	-	-	-	-	(5 806)	-	-	-	(5 806)	-	-	-	-
Contracted services	11 000	16 900	6 610	60.1%	(47 048)	(427.7%)	3 337	19.7%	(37 101)	(219.5%)	3 351	52.5%	(.4%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	190 408	232 669	23 832	12.5%	78 382	41.2%	112 155	48.2%	214 370	92.1%	74 544	108.4%	50.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(38 247)	(46 953)	117 705		53 044		(119 187)		51 562		16 559		
Transfers recognised - capital	116 196	126 400	-	-	(37 013)	(31.9%)	74 134	58.7%	37 121	29.4%	35 066	22.2%	111.4%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	77 949	79 447	117 705		16 031		(45 053)		88 683		51 625		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	77 949	79 447	117 705		16 031		(45 053)		88 683		51 625		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	77 949	79 447	117 705		16 031		(45 053)		88 683		51 625		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	77 949	79 447	117 705		16 031		(45 053)		88 683		51 625		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	163 757	182 816	57 277	35.0%	46 164	28.2%	42 581	23.3%	146 022	79.9%	1 070	26.0%	3 878.4%
National Government	114 390	113 890	47 497	41.5%	42 907	37.5%	37 218	32.7%	127 622	112.1%	-	24.5%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	114 390	113 890	47 497	41.5%	42 907	37.5%	37 218	32.7%	127 622	112.1%	-	24.5%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	49 367	68 926	9 781	19.8%	3 257	6.6%	5 363	7.8%	18 400	26.7%	1 070	31.0%	401.0%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	163 757	182 816	57 277	35.0%	46 164	28.2%	42 581	23.3%	146 022	79.9%	1 070	26.0%	3 878.4%
Governance and Administration	4 350	4 350	1 121	25.8%	118	2.7%	1 668	38.4%	2 907	66.8%	-	-	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	4 350	4 350	1 121	25.8%	0	-	1 260	29.0%	2 381	54.7%	-	-	(100.0%)
Corporate Services	-	-	-	-	117	-	409	-	526	-	-	-	(100.0%)
Community and Public Safety	2 380	2 380	665	28.0%	178	7.5%	-	-	843	35.4%	528	18.0%	(100.0%)
Community & Social Services	2 380	2 380	665	28.0%	178	7.5%	-	-	843	35.4%	528	18.0%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	98 692	124 869	33 821	34.3%	22 955	23.3%	22 103	17.7%	78 879	63.2%	-	20.7%	(100.0%)
Planning and Development	9 802	35 979	41	.4%	200	2.0%	-	-	241	.7%	-	-	-
Road Transport	88 890	88 890	33 780	38.0%	22 755	25.6%	22 103	24.9%	78 638	88.5%	-	20.7%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	53 616	46 498	21 629	40.3%	22 748	42.4%	18 809	40.5%	63 186	135.9%	542	38.4%	3 370.5%
Electricity	53 616	46 498	21 629	40.3%	22 748	42.4%	18 809	40.5%	63 186	135.9%	542	38.4%	3 370.5%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 719	4 719	42	.9%	165	3.5%	-	-	207	4.4%	-	-	-

Part 3: Cash Receipts and Payments

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	979 452	967 704	303 571	31.0%	234 245	23.9%	221 369	22.9%	759 185	78.5%	218 044	81.4%	1.5%
Property rates, penalties and collection charges	115 918	55 915	12 848	11.1%	13 322	11.5%	14 371	25.7%	40 541	72.5%	17 675	88.6%	(18.7%)
Service charges	327 451	327 451	64 183	19.6%	325 533	99.4%	64 905	19.8%	454 621	138.8%	72 544	62.1%	(10.5%)
Other revenue	100 722	138 053	52 212	51.8%	197	.2%	25 298	18.3%	77 707	56.3%	6 378	74.7%	296.7%
Government - operating	300 109	301 654	124 187	41.4%	(118 874)	(39.6%)	74 134	24.6%	79 447	26.3%	75 025	104.9%	(1.2%)
Government - capital	116 196	126 400	38 332	33.0%	18 681	16.1%	35 824	28.3%	92 837	73.4%	40 168	80.3%	(10.8%)
Interest	19 057	18 231	11 809	62.0%	(4 614)	(24.2%)	6 836	37.5%	14 031	77.0%	6 254	52.7%	9.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(735 629)	(754 319)	(105 805)	14.4%	(219 647)	29.9%	(230 598)	30.6%	(556 051)	73.7%	(156 567)	69.0%	47.3%
Suppliers and employees	(722 909)	(521 650)	(105 805)	14.6%	(219 235)	30.3%	(230 594)	44.2%	(555 634)	106.5%	(156 526)	68.3%	47.3%
Finance charges	(12 720)	(12 720)	-	-	(412)	3.2%	(4)	-	(417)	3.3%	(41)	9.9%	(89.6%)
Transfers and grants	-	(219 949)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	243 824	213 385	197 766	81.1%	14 598	6.0%	(9 229)	(4.3%)	203 134	95.2%	61 477	153.1%	(115.0%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(160 758)	(199 126)	(21 979)	13.7%	(46 164)	28.7%	(42 581)	21.4%	(110 723)	55.6%	(19 823)	64.9%	114.8%
Capital assets	(160 758)	(199 126)	(21 979)	13.7%	(46 164)	28.7%	(42 581)	21.4%	(110 723)	55.6%	(19 823)	64.9%	114.8%
Net Cash from/(used) Investing Activities	(160 758)	(199 126)	(21 979)	13.7%	(46 164)	28.7%	(42 581)	21.4%	(110 723)	55.6%	(19 823)	64.9%	114.8%
Cash Flow from Financing Activities													
Receipts	0	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	0	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(894)	-	894	-	-	-	-	-	(787)	83.7%	(100.0%)
Repayment of borrowing	-	-	(894)	-	894	-	-	-	-	-	(787)	83.7%	(100.0%)
Net Cash from/(used) Financing Activities	0	-	(894)	(44 718 700.0%)	894	44 718 700.0%	-	-	-	-	(787)	83.7%	(100.0%)
Net Increase/(Decrease) in cash held	83 066	14 259	174 893	210.5%	(30 672)	(36.9%)	(51 810)	(363.3%)	92 411	648.1%	40 867	(457.8%)	(226.8%)
Cash/cash equivalents at the year begin:	115 918	-	101 374	87.5%	276 267	238.3%	245 595	-	101 374	-	174 021	187.6%	41.1%
Cash/cash equivalents at the year end:	198 983	14 259	276 267	138.8%	245 595	123.4%	193 785	1 359.0%	193 785	1 359.0%	214 889	486.6%	(9.8%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - I Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	(2 316)	(4.1%)	15 453	27.3%	3 703	6.5%	39 825	70.3%	56 665	31.0%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	12	-	3 936	6.2%	2 279	3.6%	57 080	90.2%	63 307	34.6%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	538	4.4%	354	2.9%	11 232	92.6%	12 124	6.6%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 377)	(2.7%)	3 392	6.7%	2 021	4.0%	46 588	92.0%	50 625	27.7%	-	-	-
Total By Income Source	(3 681)	(2.0%)	23 319	12.8%	8 357	4.6%	154 726	84.7%	182 720	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	(32)	(.1%)	1 863	5.5%	1 674	4.9%	30 610	89.7%	34 115	18.7%	-	-	-
Commercial	(2 839)	(8.0%)	11 047	31.3%	2 226	6.3%	24 866	70.4%	35 299	19.3%	-	-	-
Households	(184)	(.2%)	5 917	7.1%	2 835	3.4%	74 627	89.7%	83 195	45.5%	-	-	-
Other	(625)	(2.1%)	4 492	14.9%	1 622	5.4%	24 622	81.8%	30 110	16.5%	-	-	-
Total By Customer Group	(3 681)	(2.0%)	23 319	12.8%	8 357	4.6%	154 726	84.7%	182 720	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	14 999	100.0%	-	-	-	-	-	-	14 999	94.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	894	100.0%	-	-	-	-	-	-	894	5.6%
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	31	100.0%	-	-	-	-	-	-	31	.2%
Other	-	-	-	-	-	-	-	-	-	-
Total	15 925	100.0%	-	-	-	-	-	-	15 925	100.0%

Contact Details

Municipal Manager	Mr S Mutshinyali	015 519 3004
Financial Manager	Ms Makhubela MP	015 519 3210

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: COLLINS CHABANE (LIM345)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	344 636	344 636	135 149	39.2%	107 345	31.1%	1 584	.5%	244 078	70.8%	82 777	90.4%	(98.1%)
Property rates	11 000	11 000	3 499	31.8%	3 547	32.2%	1 186	10.8%	8 233	74.8%	6 267	34.8%	(81.1%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	252	16.8%	(100.0%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	4 814	4 814	427	8.9%	-	-	-	-	427	8.9%	1 795	63.0%	(100.0%)
Service charges - other	-	-	238	-	718	-	239	-	1 195	-	925	-	(74.2%)
Rental of facilities and equipment	2 398	2 398	-	-	(199)	(8.3%)	-	-	(199)	(8.3%)	-	-	-
Interest earned - external investments	2 200	2 200	2 108	95.8%	250	11.4%	53	2.4%	2 411	109.6%	1 940	152.0%	(97.3%)
Interest earned - outstanding debtors	960	960	-	-	-	-	-	-	-	-	3 706	411.7%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	100	100	-	-	0	.4%	0	.4%	1	.8%	-	-	(100.0%)
Licences and permits	4 200	4 200	1 563	37.2%	1 214	28.9%	79	1.9%	2 856	68.0%	3 390	96.9%	(97.7%)
Agency services	1 200	1 200	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	309 752	309 752	127 313	41.1%	101 565	32.8%	-	-	228 878	73.9%	64 502	97.4%	(100.0%)
Other own revenue	8 012	8 012	-	-	249	3.1%	27	.3%	276	3.4%	-	-	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	265 721	265 721	37 004	13.9%	37 720	14.2%	19 427	7.3%	94 150	35.4%	19 631	14.5%	(1.0%)
Employee related costs	113 805	113 805	16 014	14.1%	15 124	13.3%	4 544	4.0%	35 681	31.4%	7 908	13.1%	(42.5%)
Remuneration of councillors	30 098	30 098	5 065	16.8%	4 115	13.7%	1 372	4.6%	10 553	35.1%	4 580	45.7%	(70.0%)
Debt impairment	15 257	15 257	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	38 000	38 000	-	-	-	-	-	-	-	-	-	-	-
Finance charges	400	400	-	-	-	-	-	-	-	-	-	1.1%	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	5 043	5 043	628	12.5%	440	8.7%	51	1.0%	1 118	22.2%	327	6.9%	(84.5%)
Contracted services	18 858	18 858	4 867	25.8%	12 703	67.4%	9 856	52.3%	27 427	145.4%	560	3.1%	1 661.0%
Transfers and grants	3 000	3 000	-	-	10	.3%	-	-	10	.3%	179	4.5%	(100.0%)
Other expenditure	41 259	41 259	10 430	25.3%	5 327	12.9%	3 604	8.7%	19 362	46.9%	6 078	21.0%	(40.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	78 915	78 915	98 144		69 626		(17 842)		149 928		63 145		
Transfers recognised - capital	106 615	106 615	11 436	10.7%	36 442	34.2%	-	-	47 878	44.9%	15 655	80.5%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	185 530	185 530	109 580		106 068		(17 842)		197 806		78 800		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	185 530	185 530	109 580		106 068		(17 842)		197 806		78 800		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	185 530	185 530	109 580		106 068		(17 842)		197 806		78 800		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	185 530	185 530	109 580		106 068		(17 842)		197 806		78 800		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	131 615	131 615	37 570	28.5%	12 696	9.6%	-	-	50 267	38.2%	17 691	47.7%	(100.0%)
National Government	106 615	106 615	29 733	27.9%	12 666	11.9%	-	-	42 399	39.8%	17 664	54.1%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	106 615	106 615	29 733	27.9%	12 666	11.9%	-	-	42 399	39.8%	17 664	54.1%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	25 000	25 000	7 838	31.4%	30	.1%	-	-	7 868	31.5%	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	28	-	(100.0%)
Capital Expenditure Standard Classification	131 615	131 615	37 570	28.5%	12 696	9.6%	-	-	50 267	38.2%	17 691	47.7%	(100.0%)
Governance and Administration	6 500	6 500	86	1.3%	30	.5%	-	-	116	1.8%	1 164	32.5%	(100.0%)
Executive & Council	2 000	2 000	-	-	-	-	-	-	-	-	-	20.4%	-
Budget & Treasury Office	4 000	4 000	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	500	500	86	17.1%	30	6.0%	-	-	116	23.1%	1 164	136.5%	(100.0%)
Community and Public Safety	3 800	3 800	2 862	75.3%	1 313	34.6%	-	-	4 175	109.9%	3 532	49.0%	(100.0%)
Community & Social Services	3 800	3 800	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	2 862	-	1 313	-	-	-	4 175	-	3 532	49.0%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	85 658	85 658	32 996	38.5%	11 353	13.3%	-	-	44 350	51.8%	12 995	52.8%	(100.0%)
Planning and Development	2 635	2 635	-	-	-	-	-	-	-	-	-	-	-
Road Transport	83 023	83 023	32 996	39.7%	11 353	13.7%	-	-	44 350	53.4%	12 995	57.5%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	21 000	21 000	1 626	7.7%	-	-	-	-	1 626	7.7%	-	-	-
Electricity	18 000	18 000	1 626	9.0%	-	-	-	-	1 626	9.0%	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	3 000	3 000	-	-	-	-	-	-	-	-	-	-	-
Other	14 657	14 657	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget Main appropriation	2017/18 Budget Adjusted Budget	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter 1st Q as % of Main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter 2nd Q as % of Main appropriation	2017/18 Third Quarter Actual Expenditure	2017/18 Third Quarter 3rd Q as % of adjusted budget	2017/18 Year to Date Actual Expenditure	2017/18 Year to Date Total Expenditure as % of adjusted budget	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	443 102	443 102	198 422	44.8%	147 275	33.2%	175 315	39.6%	521 012	117.6%	84 157	100.8%	108.3%
Property rates, penalties and collection charges	8 041	8 041	136	1.7%	2 581	32.1%	1 182	14.7%	3 899	48.5%	-	-	(100.0%)
Service charges	3 514	3 514	11	.3%	22	.6%	-	-	33	1.0%	-	-	-
Other revenue	12 580	12 580	15 686	124.7%	5 747	45.7%	1 102	8.8%	22 535	179.1%	480	5.4%	129.3%
Government - operating	309 752	309 752	129 552	41.8%	101 565	32.8%	-	-	231 117	74.6%	65 356	123.7%	(100.0%)
Government - capital	106 615	106 615	50 885	47.7%	36 442	34.2%	172 710	162.0%	260 037	243.9%	16 648	68.6%	937.4%
Interest	2 600	2 600	2 152	82.8%	917	35.3%	322	12.4%	3 391	130.4%	1 673	142.8%	(80.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(208 993)	(208 993)	(37 069)	17.7%	(248 938)	119.1%	(7 813)	3.7%	(293 820)	140.6%	(21 732)	21.6%	(64.0%)
Suppliers and employees	(205 663)	(205 663)	(37 030)	18.0%	(248 849)	121.0%	(7 460)	3.6%	(293 340)	142.6%	(21 732)	22.1%	(65.7%)
Finance charges	(330)	(330)	-	-	-	-	(353)	107.0%	(353)	107.0%	-	.4%	(100.0%)
Transfers and grants	(3 000)	(3 000)	(38)	1.3%	(89)	3.0%	-	-	(127)	4.2%	-	-	-
Net Cash from/(used) Operating Activities	234 109	234 109	161 354	68.9%	(101 664)	(43.4%)	167 502	71.5%	227 192	97.0%	62 425	187.4%	168.3%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(131 615)	(131 615)	(35 515)	27.0%	(38 378)	29.2%	(1 410)	1.1%	(75 303)	57.2%	(20 362)	41.7%	(93.1%)
Capital assets	(131 615)	(131 615)	(35 515)	27.0%	(38 378)	29.2%	(1 410)	1.1%	(75 303)	57.2%	(20 362)	41.7%	(93.1%)
Net Cash from/(used) Investing Activities	(131 615)	(131 615)	(35 515)	27.0%	(38 378)	29.2%	(1 410)	1.1%	(75 303)	57.2%	(20 362)	41.7%	(93.1%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	102 494	102 494	125 838	122.8%	(140 041)	(136.6%)	166 092	162.1%	151 889	148.2%	42 063	561.0%	294.9%
Cash/cash equivalents at the year begin:	90 000	90 000	124 087	137.9%	249 925	277.7%	109 884	122.1%	124 087	137.9%	220 460	-	(50.2%)
Cash/cash equivalents at the year end:	192 494	192 494	249 925	129.8%	109 884	57.1%	275 975	143.4%	275 975	143.4%	262 524	237.3%	5.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group													
Orgons of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Ms Tsakani Charlotte Ngobeni	015 851 0110
Financial Manager	Mr Eadie Makamu	015 851 0110

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: VHEMBE (DC34)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	901 224	939 930	73 525	8.2%	594 798	66.0%	293 734	31.3%	962 057	102.4%	298 882	80.1%	(1.7%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	46 000	80 000	2 037	4.4%	42 361	92.1%	43 987	55.0%	88 385	110.5%	18 088	45.6%	143.2%
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	460	4 802	-	-	208	45.3%	-	-	208	4.3%	-	-	-
Rental of facilities and equipment	15	3	-	-	2	11.4%	-	-	2	50.0%	-	-	-
Interest earned - external investments	24 000	21 300	2 057	8.6%	8 627	35.9%	5 996	28.2%	16 680	78.3%	11 839	71.9%	(49.3%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	827 856	827 871	69 085	8.3%	540 416	65.3%	243 205	29.4%	852 706	103.0%	275 207	84.3%	(11.6%)
Other own revenue	2 893	5 954	346	12.0%	3 185	110.1%	545	9.2%	4 076	68.5%	(6 252)	(738.6%)	(108.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	780 849	836 033	118 735	15.2%	207 020	26.5%	152 316	18.2%	478 071	57.2%	157 426	70.1%	(3.2%)
Employee related costs	505 511	456 700	100 404	19.9%	102 327	20.2%	116 732	25.6%	319 463	70.0%	104 244	83.0%	12.0%
Remuneration of councillors	10 520	11 182	2 879	27.4%	1 994	19.0%	2 901	25.9%	7 773	69.5%	4 583	78.3%	(36.7%)
Debt impairment	15 000	10 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	30 933	39 045	-	-	-	-	-	-	-	-	-	-	-
Finance charges	1 375	1 475	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	5 000	61 000	-	-	40 000	800.0%	-	-	40 000	65.6%	-	-	-
Other Materials	56 260	86 845	751	1.3%	12 822	22.8%	12 649	14.6%	26 222	30.2%	6 494	26.6%	94.8%
Contracted services	30 000	22 103	-	-	18 883	62.9%	1 221	5.5%	20 104	91.0%	1 319	17.3%	(7.5%)
Transfers and grants	7 039	7 039	-	-	-	-	-	-	-	-	-	154.5%	-
Other expenditure	119 211	140 644	14 701	12.3%	30 995	26.0%	18 813	13.4%	64 509	45.9%	40 786	66.2%	(53.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	120 375	103 898	(45 210)		387 778		141 418		483 986		141 456		
Transfers recognised - capital	559 082	582 082	-	-	432 262	77.3%	-	-	432 262	74.3%	32 400	4.8%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	679 457	685 980	(45 210)		820 040		141 418		916 248		173 856		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	679 457	685 980	(45 210)		820 040		141 418		916 248		173 856		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	679 457	685 980	(45 210)		820 040		141 418		916 248		173 856		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	679 457	685 980	(45 210)		820 040		141 418		916 248		173 856		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	634 432	634 432	63 634	10.0%	172 327	27.2%	14 436	2.3%	250 397	39.5%	102 856	42.2%	(86.0%)
National Government	584 619	584 619	63 634	10.9%	172 327	29.5%	14 436	2.5%	250 397	42.8%	102 856	39.6%	(86.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	584 619	584 619	63 634	10.9%	172 327	29.5%	14 436	2.5%	250 397	42.8%	102 856	39.6%	(86.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	49 813	49 813	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	634 432	634 432	63 634	10.0%	172 327	27.2%	14 436	2.3%	250 397	39.5%	102 856	42.2%	(86.0%)
Governance and Administration	10 100	10 100	-	-	468	4.6%	-	-	468	4.6%	-	5.2%	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	10 100	10 100	-	-	-	-	-	-	-	-	-	47.3%	-
Corporate Services	-	-	-	-	468	-	-	-	468	-	-	-	-
Community and Public Safety	11 800	11 800	304	2.6%	114	1.0%	-	-	417	3.5%	-	-	-
Community & Social Services	11 800	11 800	304	2.6%	114	1.0%	-	-	417	3.5%	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 244	2 244	-	-	-	-	448	20.0%	448	20.0%	-	-	(100.0%)
Planning and Development	2 244	2 244	-	-	-	-	448	20.0%	448	20.0%	-	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	610 288	610 288	63 330	10.4%	171 745	28.1%	13 988	2.3%	249 063	40.8%	102 856	42.7%	(86.4%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	610 288	610 288	63 330	10.4%	171 745	28.1%	13 988	2.3%	249 063	40.8%	102 856	42.7%	(86.4%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget Main appropriation	2017/18 Budget Adjusted Budget	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter 1st Q as % of Main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter 2nd Q as % of Main appropriation	2017/18 Third Quarter Actual Expenditure	2017/18 Third Quarter 3rd Q as % of adjusted budget	2017/18 Year to Date Actual Expenditure	2017/18 Year to Date Total Expenditure as % of adjusted budget	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	1 460 766	1 522 012	352 353	24.1%	430 928	29.5%	448 669	29.5%	1 231 950	80.9%	62 410	72.8%	618.9%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	46 000	84 802	-	-	-	-	97 823	115.4%	97 823	115.4%	26 155	57.0%	274.0%
Other revenue	3 813	5 957	1 451	38.1%	1 181	31.0%	13 791	231.5%	16 424	275.7%	761	(454.0%)	1 711.8%
Government - operating	827 871	827 871	345 774	41.8%	246 027	29.7%	204 239	24.7%	796 040	96.2%	-	82.5%	(100.0%)
Government - capital	559 082	582 082	-	-	178 164	31.9%	126 820	21.8%	304 984	52.4%	32 400	64.6%	291.4%
Interest	24 000	21 300	5 128	21.4%	5 555	23.1%	5 996	28.2%	16 680	78.3%	3 093	70.3%	93.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(780 849)	(836 033)	(118 735)	15.2%	(154 416)	19.8%	(153 069)	18.3%	(426 220)	51.0%	(118 547)	57.0%	29.1%
Suppliers and employees	(728 810)	(661 219)	(118 735)	16.3%	(154 352)	21.2%	(151 508)	22.9%	(424 595)	64.2%	(105 064)	54.5%	44.2%
Finance charges	(15 000)	(1 475)	(0)	-	(64)	.4%	(1 562)	105.9%	(1 626)	110.2%	-	86.0%	(100.0%)
Transfers and grants	(37 039)	(173 339)	-	-	-	-	-	-	-	-	(13 483)	602.0%	(100.0%)
Net Cash from/(used) Operating Activities	679 917	685 980	233 618	34.4%	276 512	40.7%	295 599	43.1%	805 729	117.5%	(56 137)	85.2%	(626.6%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(634 432)	(653 366)	(63 634)	10.0%	(168 526)	26.6%	(87 865)	13.4%	(320 026)	49.0%	(102 856)	42.2%	(14.6%)
Capital assets	(634 432)	(653 366)	(63 634)	10.0%	(168 526)	26.6%	(87 865)	13.4%	(320 026)	49.0%	(102 856)	42.2%	(14.6%)
Net Cash from/(used) Investing Activities	(634 432)	(653 366)	(63 634)	10.0%	(168 526)	26.6%	(87 865)	13.4%	(320 026)	49.0%	(102 856)	43.0%	(14.6%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	45 485	32 613	169 985	373.7%	107 985	237.4%	207 734	637.0%	485 704	1 489.3%	(158 993)	307.8%	(230.7%)
Cash/cash equivalents at the year begin:	302 432	302 432	804 514	266.0%	974 499	322.2%	1 082 484	357.9%	804 514	266.0%	649 565	50.2%	66.6%
Cash/cash equivalents at the year end:	347 917	335 045	974 499	280.1%	1 082 484	311.1%	1 290 218	385.1%	1 290 218	385.1%	490 572	162.2%	163.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	15 024	3.8%	9 865	2.5%	8 868	2.2%	364 150	91.5%	397 907	100.0%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	15 024	3.8%	9 865	2.5%	8 868	2.2%	364 150	91.5%	397 907	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	15 024	3.8%	9 865	2.5%	8 868	2.2%	364 150	91.5%	397 907	100.0%	-	-	-
Total By Customer Group	15 024	3.8%	9 865	2.5%	8 868	2.2%	364 150	91.5%	397 907	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	45	.1%	973	1.5%	8 732	13.1%	56 999	85.4%	66 749	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	45	.1%	973	1.5%	8 732	13.1%	56 999	85.4%	66 749	100.0%

Contact Details

Municipal Manager	Mr Rambado	015 960 2009
Financial Manager	Mr Mchavi Nyiko Derick	015 960 2032

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: BLOUBERG (LIM351)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	269 153	269 153	98 071	36.4%	56 948	21.2%	50 467	18.8%	205 486	76.3%	66 059	88.9%	(23.6%)
Property rates	24 463	24 463	20 981	85.8%	722	3.0%	(1)	-	21 702	88.7%	842	96.5%	(100.1%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	26 000	26 000	4 808	18.5%	4 734	18.2%	5 286	20.3%	14 828	57.0%	4 362	47.6%	21.2%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 800	1 800	89	5.0%	122	6.8%	101	5.6%	313	17.4%	96	68.3%	5.7%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	300	300	88	29.3%	75	25.1%	122	40.7%	285	95.1%	76	54.1%	60.2%
Interest earned - external investments	1 500	1 500	248	16.5%	646	43.1%	232	15.5%	1 126	75.1%	227	81.7%	2.1%
Interest earned - outstanding debtors	595	595	54	9.0%	11	1.8%	62	10.4%	126	21.3%	181	71.0%	(65.9%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	780	780	112	14.4%	196	25.2%	209	26.9%	518	66.4%	120	20.9%	74.2%
Licences and permits	3 669	3 669	852	23.2%	898	24.5%	1 007	27.5%	2 758	75.2%	1 148	62.7%	(12.2%)
Agency services	1 091	1 091	1 388	127.2%	670	61.5%	849	77.8%	2 907	266.5%	498	485.2%	70.6%
Transfers recognised - operational	195 153	195 153	68 146	34.9%	47 504	24.3%	42 188	21.6%	157 838	80.9%	58 144	94.5%	(27.4%)
Other own revenue	13 803	13 803	1 305	9.5%	1 368	9.9%	412	3.0%	3 085	22.4%	365	59.4%	13.0%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	294 520	294 520	70 499	23.9%	71 880	24.4%	60 711	20.6%	203 091	69.0%	56 995	52.8%	6.5%
Employee related costs	101 539	101 539	24 032	23.7%	25 210	24.8%	23 479	23.1%	72 721	71.6%	21 744	67.3%	8.0%
Remuneration of councillors	17 584	17 584	4 121	23.4%	4 208	23.9%	4 208	23.9%	12 537	71.3%	3 695	70.8%	13.9%
Debt impairment	8 074	8 074	12 105	149.9%	5 509	68.2%	-	-	17 613	218.1%	-	1.4%	-
Depreciation and asset impairment	38 000	38 000	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	25 758	25 758	5 798	22.5%	6 519	25.3%	7 401	28.7%	19 717	76.5%	6 401	70.1%	15.6%
Other Materials	5 571	5 571	293	5.3%	1 922	34.5%	931	16.7%	3 147	56.5%	1 059	72.6%	(12.0%)
Contracted services	12 000	12 000	2 221	18.5%	2 981	24.8%	2 580	21.5%	7 781	64.8%	2 099	64.4%	22.9%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	85 994	85 994	21 929	25.5%	25 533	29.7%	22 112	25.7%	69 574	80.9%	21 997	59.3%	.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(25 367)	(25 367)	27 572		(14 933)		(10 244)		2 395		9 064		
Transfers recognised - capital	49 836	49 836	24 369	48.9%	20 244	40.6%	3 977	8.0%	48 590	97.5%	21 715	79.2%	(81.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	24 469	24 469	51 941		5 311		(6 267)		50 985		30 779		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	24 469	24 469	51 941		5 311		(6 267)		50 985		30 779		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	24 469	24 469	51 941		5 311		(6 267)		50 985		30 779		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	24 469	24 469	51 941		5 311		(6 267)		50 985		30 779		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	69 569	66 041	4 216	6.1%	24 156	34.7%	8 291	12.6%	36 663	55.5%	16 346	49.5%	(49.3%)
National Government	49 836	51 305	3 926	7.9%	20 817	41.8%	5 338	10.4%	30 082	58.6%	14 198	50.7%	(62.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	49 836	51 305	3 926	7.9%	20 817	41.8%	5 338	10.4%	30 082	58.6%	14 198	50.7%	(62.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	19 733	14 736	290	1.5%	3 339	16.9%	2 953	20.0%	6 581	44.7%	2 148	41.1%	37.4%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	69 569	66 041	4 216	6.1%	24 156	34.7%	8 291	12.6%	36 663	55.5%	16 346	49.5%	(49.3%)
Governance and Administration	6 800	6 700	290	4.3%	2 713	39.9%	1 621	24.2%	4 624	69.0%	543	30.5%	198.9%
Executive & Council	300	300	29	9.5%	-	-	-	-	29	9.5%	-	-	-
Budget & Treasury Office	6 500	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	6 400	261	-	2 713	-	1 621	25.3%	4 595	71.8%	543	-	198.9%
Community and Public Safety	20 500	22 364	-	-	-	-	2 832	12.7%	2 832	12.7%	-	-	(100.0%)
Community & Social Services	12 500	22 364	-	-	-	-	2 832	12.7%	2 832	12.7%	-	-	(100.0%)
Sport And Recreation	8 000	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	32 436	25 736	3 926	12.1%	20 621	63.6%	3 667	14.2%	28 215	109.6%	12 999	52.4%	(71.8%)
Planning and Development	4 000	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	28 436	25 736	3 926	13.8%	20 621	72.5%	3 667	14.2%	28 215	109.6%	12 999	52.4%	(71.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	9 833	11 242	-	-	822	8.4%	171	1.5%	993	8.8%	2 805	44.1%	(93.9%)
Electricity	9 233	10 642	-	-	822	8.9%	171	1.6%	993	9.3%	2 805	46.3%	(93.9%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	600	600	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	308 536	322 153	105 643	34.2%	82 292	26.7%	56 608	17.6%	244 543	75.9%	87 746	81.0%	(35.5%)
Property rates, penalties and collection charges	23 020	24 463	4 445	19.3%	5 552	24.1%	2 707	11.1%	12 704	51.9%	1 581	29.4%	71.2%
Service charges	26 800	26 800	4 656	17.4%	5 046	18.8%	5 360	20.0%	15 062	56.2%	3 864	43.4%	38.7%
Other revenue	12 227	22 342	3 725	30.5%	2 329	19.1%	2 072	9.3%	8 126	36.4%	1 906	57.1%	8.7%
Government - operating	195 153	195 153	68 146	34.9%	48 519	24.9%	42 188	21.6%	158 853	81.4%	58 144	94.5%	(27.4%)
Government - capital	49 836	51 300	24 369	48.9%	20 244	40.6%	3 977	7.8%	48 590	94.7%	21 715	79.2%	(81.7%)
Interest	1 500	2 095	302	20.1%	602	40.1%	305	14.5%	1 208	57.7%	536	74.8%	(43.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(240 991)	(254 563)	(58 341)	24.2%	(66 372)	27.5%	(60 711)	23.8%	(185 423)	72.8%	(56 995)	64.8%	6.5%
Suppliers and employees	(240 991)	(254 563)	(58 341)	24.2%	(66 372)	27.5%	(60 711)	23.8%	(185 423)	72.8%	(56 995)	64.8%	6.5%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	67 545	67 590	47 303	70.0%	15 920	23.6%	(4 103)	(6.1%)	59 120	87.5%	30 751	115.1%	(113.3%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(69 569)	(66 201)	(4 216)	6.1%	(23 952)	34.4%	(8 291)	12.5%	(36 459)	55.1%	(16 346)	49.5%	(49.3%)
Capital assets	(69 569)	(66 201)	(4 216)	6.1%	(23 952)	34.4%	(8 291)	12.5%	(36 459)	55.1%	(16 346)	49.5%	(49.3%)
Net Cash from/(used) Investing Activities	(69 569)	(66 201)	(4 216)	6.1%	(23 952)	34.4%	(8 291)	12.5%	(36 459)	55.1%	(16 346)	48.9%	(49.3%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(2 024)	1 389	43 086	(2 129.1%)	(8 032)	396.9%	(12 394)	(892.1%)	22 661	1 631.1%	14 405	542.4%	(186.0%)
Cash/cash equivalents at the year begin:	45 103	41 113	41 113	91.2%	84 199	186.7%	76 167	185.3%	41 113	100.0%	93 472	33.1%	(18.5%)
Cash/cash equivalents at the year end:	43 079	42 502	84 199	195.5%	76 167	176.8%	63 773	150.0%	63 773	150.0%	107 877	105.8%	(40.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	209	13.6%	192	12.5%	256	16.7%	876	57.1%	1 533	4.4%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	377	10.6%	454	12.8%	523	14.7%	2 204	61.9%	3 558	10.2%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	218	.8%	152	.6%	15 497	57.1%	11 280	41.5%	27 147	77.6%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	326	65.7%	3	.7%	3	.6%	164	33.0%	496	1.4%	-	-	-
Receivables from Exchange Transactions - Waste Management	43	15.5%	21	7.5%	19	6.8%	195	70.2%	277	.8%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	0	-	-	-	69	7.7%	831	92.3%	900	2.6%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	22	2.1%	22	2.0%	22	2.1%	1 015	93.8%	1 082	3.1%	-	-	-
Total By Income Source	1 196	3.4%	845	2.4%	16 389	46.8%	16 564	47.3%	34 994	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 196	3.4%	845	2.4%	16 389	46.8%	16 564	47.3%	34 994	100.0%	-	-	-
Total By Customer Group	1 196	3.4%	845	2.4%	16 389	46.8%	16 564	47.3%	34 994	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	572	100.0%	-	-	-	-	-	-	572	100.0%
Total	572	100.0%	-	-	-	-	-	-	572	100.0%

Contact Details

Municipal Manager	Mr MACHABA MJ(Acting)	015 505 7163
Financial Manager		

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MOLEMOLE (LIM353)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	171 965	193 846	60 124	35.0%	29 651	17.2%	58 338	30.1%	148 114	76.4%	40 182	74.7%	45.2%
Property rates	12 732	13 725	3 371	26.5%	3 471	27.3%	3 456	25.2%	10 298	75.0%	2 893	72.3%	19.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	9 910	8 058	-	-	1 251	12.6%	1 943	24.1%	3 194	39.6%	1 627	63.1%	19.4%
Service charges - water revenue	-	1 473	-	-	333	-	350	23.8%	683	46.4%	-	-	(100.0%)
Service charges - sanitation revenue	-	703	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 055	2 058	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	1 525	-	807	-	246	-	2 578	-	450	73.2%	(45.2%)
Rental of facilities and equipment	309	256	451	146.3%	186	60.2%	23	9.2%	661	258.5%	21	56.3%	13.3%
Interest earned - external investments	2 488	-	351	14.1%	489	19.7%	239	-	1 079	-	445	61.1%	(46.2%)
Interest earned - outstanding debtors	1 601	1 330	34	2.1%	229	14.3%	242	18.2%	505	38.0%	396	76.3%	(38.9%)
Dividends received	-	21 374	-	-	-	-	-	-	-	-	-	-	-
Fines	1 079	7 461	37	3.4%	685	63.5%	1 895	25.4%	2 616	35.1%	356	39.8%	432.8%
Licences and permits	6 354	-	-	-	509	8.0%	-	-	509	-	110	33.3%	(100.0%)
Agency services	2 811	-	566	20.1%	15	.5%	426	-	1 008	-	541	68.4%	(21.2%)
Transfers recognised - operational	125 947	130 387	53 774	42.7%	21 555	17.1%	49 298	37.8%	124 627	95.6%	32 863	94.2%	50.0%
Other own revenue	6 678	7 022	15	.2%	122	1.8%	212	3.0%	349	5.0%	481	28.9%	(56.0%)
Gains on disposal of PPE	-	-	-	-	-	-	7	-	7	-	-	-	(100.0%)
Operating Expenditure	166 560	173 725	30 162	18.1%	37 231	22.4%	27 147	15.6%	94 540	54.4%	33 400	60.4%	(18.7%)
Employee related costs	80 387	77 909	17 779	22.1%	16 971	21.1%	21 512	27.6%	56 262	72.2%	17 161	66.1%	25.4%
Remuneration of councillors	13 391	10 532	2 718	20.3%	2 562	19.1%	4 194	39.8%	9 474	90.0%	2 650	68.1%	58.3%
Debt impairment	5 195	5 195	-	-	-	-	(12 474)	(240.1%)	(12 474)	(240.1%)	-	-	(100.0%)
Depreciation and asset impairment	7 200	7 700	1 740	24.2%	2 696	37.4%	(21)	(.3%)	4 415	57.3%	2 360	76.3%	(100.9%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	9 474	9 474	1 590	16.8%	2 608	27.5%	1 542	16.3%	5 740	60.6%	1 719	63.7%	(10.3%)
Other Materials	-	-	-	-	-	-	142	-	142	-	-	-	(100.0%)
Contracted services	4 000	28 541	273	6.8%	884	22.1%	5 187	18.2%	6 343	22.2%	546	37.2%	850.3%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	46 913	34 375	6 062	12.9%	11 511	24.5%	7 065	20.6%	24 638	71.7%	8 965	55.9%	(21.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	5 405	20 121	29 962		(7 580)		31 191		53 573		6 782		
Transfers recognised - capital	38 762	43 933	-	-	4 872	12.6%	13 903	31.6%	18 775	42.7%	4 687	52.4%	196.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	44 167	64 055	29 962		(2 707)		45 093		72 348		11 469		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	44 167	64 055	29 962		(2 707)		45 093		72 348		11 469		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	44 167	64 055	29 962		(2 707)		45 093		72 348		11 469		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	44 167	64 055	29 962		(2 707)		45 093		72 348		11 469		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	47 527	63 023	280	.6%	15 809	33.3%	16 875	26.8%	32 963	52.3%	9 338	49.7%	80.7%
National Government	37 078	29 559	-	-	13 816	37.3%	16 696	56.5%	30 512	103.2%	2 757	53.6%	505.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	37 078	29 559	-	-	13 816	37.3%	16 696	56.5%	30 512	103.2%	2 757	53.6%	505.6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 449	33 465	280	2.7%	1 993	19.1%	179	.5%	2 452	7.3%	6 581	45.7%	(97.3%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	47 527	63 023	280	.6%	15 809	33.3%	16 875	26.8%	32 963	52.3%	9 338	49.7%	80.7%
Governance and Administration	7 999	-	-	-	2 553	31.9%	563	-	3 116	-	475	55.4%	18.4%
Executive & Council	300	-	-	-	-	-	-	-	-	-	50	25.2%	(100.0%)
Budget & Treasury Office	7 199	-	-	-	1 087	15.1%	-	-	1 087	-	-	28.9%	-
Corporate Services	500	-	-	-	1 466	293.3%	563	-	2 029	-	425	63.5%	32.4%
Community and Public Safety	5 958	-	-	-	4 864	81.6%	4 013	-	8 877	-	28	9.1%	13 996.4%
Community & Social Services	-	-	-	-	4 864	-	4 013	-	8 877	-	28	9.1%	13 996.4%
Sport And Recreation	5 958	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	30 220	53 230	280	.9%	7 109	23.5%	12 153	22.8%	19 542	36.7%	8 834	68.7%	37.6%
Planning and Development	-	-	-	-	-	-	-	-	-	-	116	-	(100.0%)
Road Transport	30 220	53 230	280	.9%	7 109	23.5%	12 153	22.8%	19 542	36.7%	8 718	68.5%	39.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	3 350	9 794	-	-	1 283	38.3%	145	1.5%	1 428	14.6%	-	6.2%	(100.0%)
Electricity	2 450	9 794	-	-	1 283	52.4%	145	1.5%	1 428	14.6%	-	6.2%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	900	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	200 187	-	143 988	71.9%	24 408	12.2%	(9 956)	-	158 441	-	33 330	73.2%	(129.9%)
Property rates, penalties and collection charges	9 549	-	183	1.9%	196	2.1%	428	-	807	-	301	44.4%	42.2%
Service charges	9 488	-	1 246	13.1%	1 381	14.6%	1 368	-	3 995	-	1 347	50.4%	1.6%
Other revenue	13 001	-	1 342	10.3%	1 431	11.0%	2 138	-	4 911	-	1 116	14.2%	91.7%
Government - operating	125 947	-	126 197	100.2%	20 880	16.6%	(25 376)	-	121 701	-	29 691	93.4%	(185.5%)
Government - capital	38 762	-	14 597	37.7%	-	-	11 121	-	25 718	-	414	55.6%	2 586.2%
Interest	3 440	-	424	12.3%	521	15.1%	364	-	1 309	-	462	103.2%	(21.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(154 165)	(160 830)	(34 266)	22.2%	(25 146)	16.3%	(40 258)	25.0%	(99 670)	62.0%	(31 040)	70.8%	29.7%
Suppliers and employees	(154 165)	(159 712)	(34 266)	22.2%	(25 146)	16.3%	(40 218)	25.2%	(99 630)	62.4%	(31 040)	70.8%	29.6%
Finance charges	-	(1 117)	-	-	-	-	(40)	3.6%	(40)	3.6%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	46 021	(160 830)	109 723	238.4%	(738)	(1.6%)	(50 214)	31.2%	58 771	(36.5%)	2 290	77.0%	(2 292.5%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(47 527)	-	(280)	.6%	(15 809)	33.3%	(16 875)	-	(32 963)	-	(9 338)	49.7%	80.7%
Capital assets	(47 527)	-	(280)	.6%	(15 809)	33.3%	(16 875)	-	(32 963)	-	(9 338)	49.7%	80.7%
Net Cash from/(used) Investing Activities	(47 527)	-	(280)	.6%	(15 809)	33.3%	(16 875)	-	(32 963)	-	(9 338)	49.7%	80.7%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(1 506)	(160 830)	109 443	(7 268.9%)	(16 547)	1 099.0%	(67 088)	41.7%	25 808	(16.0%)	(7 047)	(1 989.8%)	852.0%
Cash/cash equivalents at the year begin:	33 305	-	33 302	100.0%	142 745	428.6%	126 198	-	33 302	-	65 626	104.7%	92.3%
Cash/cash equivalents at the year end:	31 799	(160 830)	142 745	448.9%	126 198	396.9%	59 110	(36.8%)	59 110	(36.8%)	58 578	175.9%	.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	89	9.3%	122	12.7%	133	13.9%	614	64.1%	958	1.4%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	254	6.1%	198	4.8%	165	4.0%	3 546	85.2%	4 164	6.1%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	107	4.8%	88	4.0%	77	3.5%	1 946	87.7%	2 218	3.3%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	56	12.8%	52	12.0%	50	11.5%	278	63.7%	436	.6%	-	-	-
Receivables from Exchange Transactions - Waste Management	141	2.5%	147	2.6%	129	2.3%	5 274	92.7%	5 693	8.4%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 179	2.2%	1 167	2.1%	1 147	2.1%	51 040	93.6%	54 533	80.2%	-	-	-
Total By Income Source	1 827	2.7%	1 775	2.6%	1 702	2.5%	62 698	92.2%	68 003	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	29	.1%	528	1.8%	528	1.8%	28 355	96.3%	29 441	43.3%	-	-	-
Commercial	1	.1%	94	5.0%	82	4.4%	1 690	90.5%	1 868	2.7%	-	-	-
Households	4	-	740	4.3%	655	3.8%	15 829	91.9%	17 228	25.3%	-	-	-
Other	1 793	9.2%	412	2.1%	436	2.2%	16 824	86.4%	19 465	28.6%	-	-	-
Total By Customer Group	1 827	2.7%	1 775	2.6%	1 702	2.5%	62 698	92.2%	68 003	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	461	96.3%	18	3.7%	-	-	-	-	478	100.0%
Total	461	96.3%	18	3.7%	-	-	-	-	478	100.0%

Contact Details

Municipal Manager	Mr Mosena Maphala Lazarus	015 501 0243
Financial Manager	Mr Nkalanga A Sfiso	015 501 0243

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: POLOKWANE (LIM354)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	3 292 262	3 351 707	729 767	22.2%	710 400	21.6%	679 091	20.3%	2 119 257	63.2%	615 751	69.6%	10.3%
Property rates	388 192	388 192	84 846	21.9%	87 586	22.6%	87 717	22.6%	260 149	67.0%	78 334	74.4%	12.0%
Property rates - penalties and collection charges	-	-	-		-		-		-		-		-
Service charges - electricity revenue	972 299	972 299	182 433	18.8%	155 780	16.0%	151 594	15.6%	489 807	50.4%	196 759	68.8%	(23.0%)
Service charges - water revenue	313 395	220 845	76 151	24.3%	84 233	26.9%	93 242	42.2%	253 626	114.8%	61 021	77.4%	52.8%
Service charges - sanitation revenue	94 496	94 496	27 242	28.8%	28 861	30.5%	27 213	28.8%	83 317	88.2%	10 583	74.1%	157.1%
Service charges - refuse revenue	104 099	104 099	28 808	27.7%	27 495	26.4%	28 594	27.5%	84 897	81.6%	13 279	79.1%	115.3%
Service charges - other	-	-	-		-		-		-		-		-
Rental of facilities and equipment	35 454	35 454	3 257	9.2%	8 325	23.5%	5 919	16.7%	17 501	49.4%	3 524	92.5%	67.9%
Interest earned - external investments	44 944	44 944	7 753	17.3%	3 130	7.0%	11 023	24.5%	21 906	48.7%	6 809	33.3%	61.9%
Interest earned - outstanding debtors	66 742	66 742	20 260	30.4%	22 210	33.3%	9 375	14.0%	51 845	77.7%	11 388	83.4%	(17.7%)
Dividends received	-	-	-		-		-		-		-		-
Fines	24 000	24 000	3 624	15.1%	6 571	27.4%	6 798	28.3%	16 993	70.8%	1 268	33.4%	436.3%
Licences and permits	14 046	14 046	3 702	26.4%	6 517	46.4%	6 445	45.9%	16 664	118.6%	2 579	57.5%	149.9%
Agency services	21 124	21 124	5 632	26.7%	8 608	40.7%	6 722	31.8%	20 962	99.2%	7 330	41.7%	(8.3%)
Transfers recognised - operational	968 911	975 410	158 120	16.3%	225 508	23.3%	226 935	23.3%	610 563	62.6%	212 982	76.4%	6.6%
Other own revenue	203 570	390 056	127 940	62.8%	36 150	17.8%	17 513	4.5%	181 603	46.6%	9 896	24.9%	77.0%
Gains on disposal of PPE	41 000	-	-	-	9 425	23.0%	-	-	9 425	-	1	(1.6%)	(100.0%)
Operating Expenditure	2 902 258	2 953 840	663 868	22.9%	704 040	24.3%	603 844	20.4%	1 971 752	66.8%	568 953	68.0%	6.1%
Employee related costs	743 622	760 798	167 002	22.5%	166 924	22.4%	168 224	22.1%	502 150	66.0%	159 559	72.8%	5.4%
Remuneration of councillors	38 152	38 152	8 254	21.6%	8 264	21.7%	10 820	28.4%	27 337	71.7%	8 665	68.3%	24.9%
Debt impairment	55 000	55 000	13 750	25.0%	13 750	25.0%	9 167	16.7%	36 667	66.7%	12 500	75.0%	(26.7%)
Depreciation and asset impairment	185 000	185 000	46 250	25.0%	46 250	25.0%	46 250	25.0%	138 750	75.0%	45 000	75.0%	2.8%
Finance charges	80 000	40 000	10 180	12.7%	8 355	10.4%	-	-	18 535	46.3%	-	28.3%	-
Bulk purchases	854 322	854 322	222 931	26.1%	183 302	21.5%	166 246	19.5%	572 479	67.0%	174 247	67.6%	(4.6%)
Other Materials	204 967	18 345	31 251	15.2%	46 926	22.9%	(75 543)	(411.8%)	2 635	14.4%	51 462	71.7%	(246.8%)
Contracted services	330 136	726 898	63 329	19.2%	127 065	38.5%	277 887	38.2%	468 280	64.4%	39 191	53.5%	609.1%
Transfers and grants	5 720	9 720	3 620	63.3%	120	2.1%	3 680	37.9%	7 420	76.3%	3 640	99.2%	1.1%
Other expenditure	405 339	265 605	97 301	24.0%	103 085	25.4%	(2 886)	(1.1%)	197 500	74.4%	74 689	65.2%	(103.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	390 004	397 867	65 899		6 360		75 246		147 505		46 798		
Transfers recognised - capital	650 955	700 403	108 172	16.6%	65 683	10.1%	130 704	18.7%	304 559	43.5%	127 904	43.9%	2.2%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 040 959	1 098 269	174 071		72 042		205 950		452 064		174 703		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1 040 959	1 098 269	174 071		72 042		205 950		452 064		174 703		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 040 959	1 098 269	174 071		72 042		205 950		452 064		174 703		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 040 959	1 098 269	174 071		72 042		205 950		452 064		174 703		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	1 230 118	1 231 379	206 746	16.8%	224 552	18.3%	236 666	19.2%	667 964	54.2%	162 912	34.0%	45.3%
National Government	650 955	689 708	134 366	20.6%	65 683	10.1%	133 258	19.3%	333 307	48.3%	133 765	43.9%	(.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	650 955	689 708	134 366	20.6%	65 683	10.1%	133 258	19.3%	333 307	48.3%	133 765	43.9%	(.4%)
Borrowing	239 000	134 000	32 270	13.5%	92 454	38.7%	9 276	6.9%	134 000	100.0%	16 551	7.0%	(44.0%)
Internally generated funds	340 163	407 671	40 110	11.8%	66 416	19.5%	94 131	23.1%	200 657	49.2%	12 596	35.4%	647.3%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	1 230 118	1 231 379	206 746	16.8%	224 552	18.3%	236 666	19.2%	667 964	54.2%	162 912	34.0%	45.3%
Governance and Administration	49 898	145 700	10 248	20.5%	20 748	41.6%	74 269	51.0%	105 265	72.2%	4 637	26.0%	1 501.8%
Executive & Council	-	-	-	-	541	-	-	-	541	-	-	-	-
Budget & Treasury Office	49 898	6 300	-	-	-	-	-	-	-	-	538	88.7%	(100.0%)
Corporate Services	-	139 400	10 248	-	20 207	-	74 269	53.3%	104 724	75.1%	4 099	20.5%	1 712.0%
Community and Public Safety	112 030	58 405	3 929	3.5%	8 316	7.4%	6 109	10.5%	18 353	31.4%	8 157	47.6%	(25.1%)
Community & Social Services	54 000	16 772	1 321	2.4%	5 056	9.4%	3 653	21.8%	10 030	59.8%	6 909	150.7%	(47.1%)
Sport And Recreation	50 249	34 019	2 608	5.2%	3 259	6.5%	2 112	6.2%	7 980	23.5%	1 094	40.4%	93.1%
Public Safety	7 781	7 614	-	-	-	-	343	4.5%	343	4.5%	153	11.7%	123.7%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	418 716	436 356	55 160	13.2%	68 665	16.4%	49 341	11.3%	173 166	39.7%	43 657	21.3%	13.0%
Planning and Development	10 000	7 000	-	-	1 777	17.8%	731	10.4%	2 508	35.8%	-	-	(100.0%)
Road Transport	408 716	429 356	55 160	13.5%	66 888	16.4%	48 176	11.2%	170 224	39.6%	43 153	21.6%	11.6%
Environmental Protection	-	-	-		-	-	434	-	434	-	504	25.7%	(13.8%)
Trading Services	649 474	590 918	137 409	21.2%	126 825	19.5%	106 947	18.1%	371 180	62.8%	106 462	40.5%	.5%
Electricity	84 050	58 400	56	.1%	21	-	8 060	13.8%	8 137	13.9%	1 509	8.2%	434.2%
Water	416 838	431 518	121 049	29.0%	117 693	28.2%	79 373	18.4%	318 115	73.7%	104 236	41.1%	(23.9%)
Waste Water Management	132 035	91 600	16 070	12.2%	-	-	19 204	21.0%	35 274	38.5%	90	.5%	21 238.0%
Waste Management	16 551	9 400	234	1.4%	9 110	55.0%	309	3.3%	9 653	102.7%	627	-	(50.7%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	3 676 021	3 676 560	1 342 713	36.5%	1 134 501	30.9%	1 142 373	31.1%	3 619 587	98.5%	1 050 195	96.4%	8.8%
Property rates, penalties and collection charges	341 609	341 609	83 846	24.5%	82 543	24.2%	78 655	23.0%	245 044	71.7%	78 912	68.2%	(.3%)
Service charges	1 331 879	1 248 593	269 525	20.2%	289 828	21.8%	279 598	22.4%	838 951	67.2%	291 642	73.9%	(4.1%)
Other revenue	278 799	317 372	341 645	122.5%	212 495	76.2%	300 630	94.7%	854 770	269.3%	156 532	271.5%	92.1%
Government - operating	968 911	975 410	399 248	41.2%	287 307	29.7%	278 978	28.6%	965 532	99.0%	173 921	85.9%	60.4%
Government - capital	650 955	689 708	220 436	33.9%	250 301	38.5%	185 972	27.0%	656 710	95.2%	333 007	115.2%	(44.2%)
Interest	103 868	103 868	28 013	27.0%	12 028	11.6%	18 540	17.8%	58 581	56.4%	16 181	59.8%	14.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 529 431)	(2 576 634)	(1 043 219)	41.2%	(908 974)	35.9%	(676 322)	26.2%	(2 628 514)	102.0%	(854 326)	103.4%	(20.8%)
Suppliers and employees	(2 447 711)	(2 527 400)	(1 032 959)	42.2%	(901 730)	36.8%	(673 942)	26.7%	(2 608 630)	103.2%	(850 686)	104.8%	(20.8%)
Finance charges	(76 000)	(40 000)	(10 180)	13.4%	(7 124)	9.4%	-	-	(17 304)	43.3%	-	26.3%	-
Transfers and grants	(5 720)	(9 234)	(80)	1.4%	(120)	2.1%	(2 380)	25.8%	(2 580)	27.9%	(3 640)	77.4%	(34.6%)
Net Cash from/(used) Operating Activities	1 146 590	1 099 927	299 494	26.1%	225 527	19.7%	466 051	42.4%	991 073	90.1%	195 869	73.2%	137.9%
Cash Flow from Investing Activities													
Receipts	28 700	-	-	-	5	-	-	-	5	-	5	6.8%	(100.0%)
Proceeds on disposal of PPE	28 700	-	-	-	5	-	-	-	5	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	5	652.0%	(100.0%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 168 612)	(1 168 612)	(206 746)	17.7%	(227 130)	19.4%	(236 666)	20.3%	(670 542)	57.4%	(162 912)	37.4%	45.3%
Capital assets	(1 168 612)	(1 168 612)	(206 746)	17.7%	(227 130)	19.4%	(236 666)	20.3%	(670 542)	57.4%	(162 912)	37.4%	45.3%
Net Cash from/(used) Investing Activities	(1 139 912)	(1 168 612)	(206 746)	18.1%	(227 125)	19.9%	(236 666)	20.3%	(670 538)	57.4%	(162 907)	38.6%	45.3%
Cash Flow from Financing Activities													
Receipts	350 000	245 000	205 416	58.7%	174	-	(598)	(.2%)	204 991	83.7%	236 162	99.7%	(100.3%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	310 000	205 000	205 000	66.1%	-	-	-	-	205 000	100.0%	235 000	100.0%	(100.0%)
Increase (decrease) in consumer deposits	40 000	40 000	416	1.0%	174	.4%	(598)	(1.5%)	(9)	-	1 162	82.0%	(151.5%)
Payments	(151 000)	(151 000)	-	-	(16 108)	10.7%	-	-	(16 108)	10.7%	-	125.6%	-
Repayment of borrowing	(151 000)	(151 000)	-	-	(16 108)	10.7%	-	-	(16 108)	10.7%	-	125.6%	-
Net Cash from/(used) Financing Activities	199 000	94 000	205 416	103.2%	(15 935)	(8.0%)	(598)	(.6%)	188 883	200.9%	236 162	87.9%	(100.3%)
Net Increase/(Decrease) in cash held	205 678	25 314	298 164	145.0%	(17 533)	(8.5%)	228 787	903.8%	509 418	2 012.4%	269 124	(1 297.6%)	(15.0%)
Cash/cash equivalents at the year begin:	60 793	18 013	18 013	29.6%	316 176	520.1%	298 644	1 657.9%	18 013	100.0%	147 089	100.0%	103.0%
Cash/cash equivalents at the year end:	266 471	43 327	316 176	118.7%	298 644	112.1%	527 431	1 217.3%	527 431	1 217.3%	416 213	684.9%	26.7%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	23 032	7.8%	13 865	4.7%	6 045	2.0%	253 719	85.5%	296 661	31.7%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	13 972	11.6%	9 344	7.8%	8 412	7.0%	88 577	73.6%	120 305	12.9%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	14 479	8.5%	8 411	4.9%	7 259	4.3%	140 516	82.3%	170 665	18.2%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 416	13.2%	3 098	9.3%	2 749	8.2%	23 158	69.3%	33 420	3.6%	-	-	-
Receivables from Exchange Transactions - Waste Management	4 530	8.6%	4 084	7.8%	3 591	6.8%	40 420	76.8%	52 625	5.6%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1	13.8%	1	11.9%	1	10.1%	4	64.3%	6	-	-	-	-
Interest on Arrear Debtor Accounts	126	.1%	37	-	644	.4%	165 601	99.5%	166 408	17.8%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(50 627)	(52.7%)	3 499	3.6%	1 714	1.8%	141 395	147.3%	95 981	10.3%	-	-	-
Total By Income Source	9 929	1.1%	42 338	4.5%	30 414	3.2%	853 390	91.2%	936 072	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	2 852	6.2%	1 343	2.9%	2 137	4.7%	39 624	86.2%	45 956	4.9%	-	-	-
Commercial	5 570	5.0%	7 171	6.4%	4 361	3.9%	94 513	84.7%	111 615	11.9%	-	-	-
Households	1 424	.2%	33 725	4.3%	23 763	3.1%	716 887	92.4%	775 799	82.9%	-	-	-
Other	83	3.1%	98	3.6%	153	5.7%	2 367	87.6%	2 701	.3%	-	-	-
Total By Customer Group	9 929	1.1%	42 338	4.5%	30 414	3.2%	853 390	91.2%	936 072	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	46 879	100.0%	-	-	-	-	-	-	46 879	62.6%
Bulk Water	14 102	100.0%	-	-	-	-	-	-	14 102	18.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	13 475	100.0%	-	-	-	-	-	-	13 475	18.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	457	100.0%	-	-	-	-	-	-	457	.6%
Total	74 913	100.0%	-	-	-	-	-	-	74 913	100.0%

Contact Details

Municipal Manager	Mr Dikgape Herskovits Makobe	015 290 2102
Financial Manager	Mr Naazim Essa(Acting)	015 290 2049

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: LEPELLE-NKUMPI (LIM355)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	480 491	511 046	121 391	25.3%	82 048	17.1%	12 513	2.4%	215 952	42.3%	100 815	70.9%	(87.6%)
Property rates	22 663	22 663	5 500	24.3%	6 192	27.3%	4 096	18.1%	15 787	69.7%	5 759	80.7%	(28.9%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	7 249	7 249	1 717	23.7%	1 674	23.1%	1 113	15.4%	4 504	62.1%	1 534	69.8%	(27.5%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 037	1 037	171	16.5%	111	10.7%	87	8.4%	370	35.6%	113	59.1%	(23.0%)
Interest earned - external investments	14 018	14 018	1 981	14.1%	3 367	24.0%	3 161	22.6%	8 509	60.7%	3 066	70.5%	3.1%
Interest earned - outstanding debtors	4 451	6 973	1 502	33.7%	1 984	44.6%	3 056	43.8%	6 543	93.8%	5 542	373.9%	(44.9%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	9 304	1 372	202	2.2%	56	.6%	60	4.4%	319	23.2%	85	3.1%	(29.1%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	6 277	25 197	19 634	312.8%	(4 274)	(68.1%)	(961)	(3.8%)	14 398	57.1%	13 113	1 486.9%	(107.3%)
Transfers recognised - operational	218 525	219 125	90 263	41.3%	72 350	33.1%	314	.1%	162 927	74.4%	71 279	78.4%	(99.6%)
Other own revenue	196 966	213 412	420	.2%	588	.3%	1 588	.7%	2 596	1.2%	323	1.2%	391.1%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	326 134	348 189	52 104	16.0%	64 419	19.8%	41 680	12.0%	158 203	45.4%	52 068	46.3%	(19.9%)
Employee related costs	91 795	96 688	20 078	21.9%	20 123	21.9%	13 156	13.6%	53 357	55.2%	19 233	65.4%	(31.6%)
Remuneration of councillors	26 320	26 320	4 675	17.8%	4 626	17.6%	4 590	17.4%	13 891	52.8%	4 801	69.7%	(4.4%)
Debt impairment	23 605	29 018	1 150	4.9%	4 429	18.8%	1 780	6.1%	7 359	25.4%	-	-	(100.0%)
Depreciation and asset impairment	31 000	36 000	8 993	29.0%	8 584	27.7%	5 811	16.1%	23 388	65.0%	-	-	(100.0%)
Finance charges	60	60	18	29.6%	15	24.4%	8	13.2%	40	67.2%	31	79.6%	(74.5%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	16 560	8 094	1 796	10.8%	2 362	14.3%	3 238	40.0%	7 397	91.4%	3 012	60.9%	7.5%
Contracted services	76 082	88 416	6 084	8.0%	11 536	15.2%	6 281	7.1%	23 901	27.0%	4 216	23.6%	49.0%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	8 298	-	(100.0%)
Other expenditure	60 712	63 593	9 309	15.3%	12 744	21.0%	6 817	10.7%	28 870	45.4%	12 477	52.1%	(45.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	154 357	162 857	69 287		17 629		(29 167)		57 749		48 747		
Transfers recognised - capital	65 271	63 714	412	.6%	7 577	11.6%	2 965	4.7%	10 954	17.2%	1 684	47.0%	76.1%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	219 628	226 571	69 699		25 206		(26 202)		68 703		50 431		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	219 628	226 571	69 699		25 206		(26 202)		68 703		50 431		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	219 628	226 571	69 699		25 206		(26 202)		68 703		50 431		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	219 628	226 571	69 699		25 206		(26 202)		68 703		50 431		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	219 628	201 571	2 844	1.3%	14 672	6.7%	11 294	5.6%	28 811	14.3%	24 962	42.3%	(54.8%)
National Government	60 134	57 547	-	-	6 291	10.5%	2 384	4.1%	8 675	15.1%	9 604	49.4%	(75.2%)
Provincial Government	5 137	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	65 271	57 547	-	-	6 291	9.6%	2 384	4.1%	8 675	15.1%	9 604	49.4%	(75.2%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	154 357	144 024	2 844	1.8%	8 381	5.4%	8 910	6.2%	20 136	14.0%	15 359	39.4%	(42.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	219 628	201 571	2 844	1.3%	14 672	6.7%	11 294	5.6%	28 811	14.3%	24 962	42.3%	(54.8%)
Governance and Administration	35 960	38 372	600	1.7%	2 545	7.1%	3 371	8.8%	6 517	17.0%	3 341	24.0%	.9%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	35 960	38 372	60	.2%	2 545	7.1%	3 371	8.8%	5 976	15.6%	-	-	(100.0%)
Corporate Services	-	-	540	-	-	-	-	-	540	-	3 341	24.0%	(100.0%)
Community and Public Safety	47 891	49 183	1 223	2.6%	2 392	5.0%	550	1.1%	4 165	8.5%	3 767	36.8%	(85.4%)
Community & Social Services	40 773	40 337	1 223	3.0%	2 392	5.9%	550	1.4%	4 165	10.3%	3 524	34.9%	(84.4%)
Sport And Recreation	7 118	8 846	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	244	50.2%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	95 727	75 382	1 021	1.1%	9 534	10.0%	7 312	9.7%	17 867	23.7%	17 853	48.7%	(59.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	95 227	74 882	1 021	1.1%	9 534	10.0%	7 312	9.8%	17 867	23.9%	17 853	48.7%	(59.0%)
Environmental Protection	500	500	-	-	-	-	-	-	-	-	-	-	-
Trading Services	40 050	38 633	-	-	200	.5%	61	.2%	262	.7%	-	-	(100.0%)
Electricity	4 550	4 900	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	28 000	33 354	-	-	-	-	-	-	-	-	-	-	-
Waste Management	7 500	379	-	-	200	2.7%	61	16.2%	262	69.0%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	405 982	391 101	120 875	29.8%	80 684	19.9%	5 420	1.4%	206 979	52.9%	57 934	62.0%	(90.6%)
Property rates, penalties and collection charges	9 065	9 065	644	7.1%	1 902	21.0%	390	4.3%	2 936	32.4%	218	51.8%	79.1%
Service charges	4 124	4 124	319	7.7%	452	11.0%	170	4.1%	941	22.8%	562	35.5%	(69.7%)
Other revenue	90 856	76 932	3 449	3.8%	3 028	3.3%	1 299	1.7%	7 776	10.1%	2 435	8.6%	(46.7%)
Government - operating	218 197	218 797	90 828	41.6%	71 593	32.8%	348	.2%	162 769	74.4%	51 526	99.0%	(99.3%)
Government - capital	65 271	63 714	23 560	36.1%	-	-	-	-	23 560	37.0%	-	72.1%	-
Interest	18 469	18 469	2 075	11.2%	3 709	20.1%	3 213	17.4%	8 997	48.7%	3 192	59.4%	.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(271 529)	(280 290)	(41 944)	15.4%	(51 356)	18.9%	(32 747)	11.7%	(126 048)	45.0%	(43 770)	54.8%	(25.2%)
Suppliers and employees	(271 469)	(280 230)	(41 944)	15.5%	(51 342)	18.9%	(32 739)	11.7%	(126 025)	45.0%	(43 739)	54.8%	(25.1%)
Finance charges	(60)	(60)	-	-	(15)	24.4%	(8)	13.2%	(23)	37.6%	(31)	79.6%	(74.5%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	134 454	110 812	78 931	58.7%	29 328	21.8%	(27 328)	(24.7%)	80 931	73.0%	14 163	74.5%	(292.9%)
Cash Flow from Investing Activities													
Receipts	200	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	200	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(219 628)	(201 571)	(2 844)	1.3%	(14 672)	6.7%	(11 294)	5.6%	(28 811)	14.3%	(24 962)	44.5%	(54.8%)
Capital assets	(219 628)	(201 571)	(2 844)	1.3%	(14 672)	6.7%	(11 294)	5.6%	(28 811)	14.3%	(24 962)	44.5%	(54.8%)
Net Cash from/(used) Investing Activities	(219 428)	(201 571)	(2 844)	1.3%	(14 672)	6.7%	(11 294)	5.6%	(28 811)	14.3%	(24 962)	44.5%	(54.8%)
Cash Flow from Financing Activities													
Receipts	34	49	9	25.7%	13	38.5%	11	21.5%	33	66.0%	9	74.3%	20.5%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	34	49	9	25.7%	13	38.5%	11	21.5%	33	66.0%	9	74.3%	20.5%
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	34	49	9	25.7%	13	38.5%	11	21.5%	33	66.0%	9	74.3%	20.5%
Net Increase/(Decrease) in cash held	(84 941)	(90 710)	76 096	(89.6%)	14 669	(17.3%)	(38 611)	42.6%	52 153	(57.5%)	(10 790)	(359.0%)	257.8%
Cash/cash equivalents at the year begin:	217 185	217 185	217 185	100.0%	293 280	135.0%	307 949	141.8%	217 185	100.0%	306 137	-	.6%
Cash/cash equivalents at the year end:	132 244	126 475	293 280	221.8%	307 949	232.9%	269 338	213.0%	269 338	213.0%	295 347	(2 725.0%)	(8.8%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - I Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group													
Orgons of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr TB Mothogoane	015 633 4508
Financial Manager	Mr Ramuhulu Rudzani(Acting CFO)	015 633 4520

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: CAPRICORN (DC35)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	704 040	739 441	238 223	33.8%	204 657	29.1%	187 041	25.3%	629 921	85.2%	147 354	79.3%	26.9%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	60 830	-	6 216	10.2%	7 217	11.9%	6 822	-	20 255	-	45 488	78.9%	(85.0%)
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	(25 628)	-	(100.0%)
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	24 056	-	9 150	38.0%	7 782	32.3%	7 221	-	24 153	-	6 134	81.3%	17.7%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	618 162	739 441	221 664	35.9%	189 479	30.7%	173 844	23.5%	584 987	79.1%	121 313	79.4%	43.3%
Other own revenue	992	-	1 194	120.3%	178	18.0%	(845)	-	527	-	117	46.3%	(822.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	(70)	-	(100.0%)
Operating Expenditure	755 056	790 457	109 519	14.5%	212 873	28.2%	121 786	15.4%	444 179	56.2%	463 702	104.4%	(73.7%)
Employee related costs	289 906	279 204	67 090	23.1%	82 018	28.3%	56 572	20.3%	205 680	73.7%	53 575	68.2%	5.6%
Remuneration of councillors	12 165	12 165	3 434	28.2%	3 420	28.1%	3 934	32.3%	10 787	88.7%	3 901	64.3%	.8%
Debt impairment	48 664	36 498	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	51 016	49 032	-	-	-	-	-	-	-	-	7 604	63.1%	(100.0%)
Finance charges	475	470	-	-	-	-	-	-	-	-	865	189.8%	(100.0%)
Bulk purchases	57 960	69 960	-	-	34 058	58.8%	9 647	13.8%	43 705	62.5%	22 716	69.1%	(57.5%)
Other Materials	-	9 860	2 184	-	2 125	-	588	6.0%	4 896	49.7%	-	-	(100.0%)
Contracted services	19 039	227 083	23 974	125.9%	76 680	402.8%	29 212	12.9%	129 867	57.2%	11 439	129.6%	155.4%
Transfers and grants	3 000	19 720	325	10.8%	2 887	96.2%	1 893	9.6%	5 105	25.9%	600	32.4%	215.6%
Other expenditure	272 831	86 465	12 513	4.6%	11 684	4.3%	19 941	23.1%	44 138	51.0%	60 871	64.9%	(67.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	302 131	-	(100.0%)
Surplus/(Deficit)	(51 016)	(51 016)	128 704		(8 217)		65 255		185 743		(316 348)		
Transfers recognised - capital	237 974	296 529	16 301	6.8%	97 363	40.9%	13 337	4.5%	127 000	42.8%	88 347	69.4%	(84.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	186 958	245 513	145 005		89 146		78 592		312 743		(228 002)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	186 958	245 513	145 005		89 146		78 592		312 743		(228 002)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	186 958	245 513	145 005		89 146		78 592		312 743		(228 002)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	186 958	245 513	145 005		89 146		78 592		312 743		(228 002)		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	237 974	296 529	16 301	6.8%	43 458	18.3%	55 618	18.8%	115 377	38.9%	67 552	50.6%	(17.7%)
National Government	237 974	296 529	16 301	6.8%	43 458	18.3%	55 618	18.8%	115 377	38.9%	67 552	50.6%	(17.7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	237 974	296 529	16 301	6.8%	43 458	18.3%	55 618	18.8%	115 377	38.9%	67 552	50.6%	(17.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	237 974	296 529	16 301	6.8%	43 458	18.3%	55 618	18.8%	115 377	38.9%	67 552	50.6%	(17.7%)
Governance and Administration	27 130	34 463	2 154	7.9%	1 378	5.1%	5 551	16.1%	9 083	26.4%	4 217	28.9%	31.6%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	27 130	-	-	-	-	-	(6 722)	-	(6 722)	-	-	-	(100.0%)
Corporate Services	-	34 463	2 154	-	1 378	-	12 273	35.6%	15 805	45.9%	4 217	28.9%	191.0%
Community and Public Safety	11 922	22 345	3 441	28.9%	3 045	25.5%	10 902	48.8%	17 387	77.8%	-	-	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	11 922	22 345	3 441	28.9%	3 045	25.5%	10 902	48.8%	17 387	77.8%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	198 922	239 721	10 706	5.4%	39 035	19.6%	39 165	16.3%	88 907	37.1%	63 334	54.1%	(38.2%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	198 922	239 721	10 706	5.4%	39 035	19.6%	39 165	16.3%	88 907	37.1%	63 334	54.1%	(38.2%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	942 014	890 309	-	-	-	-	-	-	-	-	290 902	86.4%	(100.0%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	60 830	9 125	-	-	-	-	-	-	-	-	(17 102)	(10.6%)	(100.0%)
Other revenue	992	992	-	-	-	-	-	-	-	-	117	46.4%	(100.0%)
Government - operating	618 162	618 162	-	-	-	-	-	-	-	-	147 579	84.8%	(100.0%)
Government - capital	237 974	237 974	-	-	-	-	-	-	-	-	154 174	93.5%	(100.0%)
Interest	24 056	24 056	-	-	-	-	-	-	-	-	6 134	81.3%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(755 056)	(703 786)	(109 519)	14.5%	(198 115)	26.2%	(131 945)	18.7%	(439 580)	62.5%	(140 617)	67.1%	(6.2%)
Suppliers and employees	(751 581)	(700 786)	(109 519)	14.6%	(198 115)	26.4%	(131 945)	18.8%	(439 580)	62.7%	(139 151)	67.1%	(5.2%)
Finance charges	(475)	-	-	-	-	-	-	-	-	-	(865)	189.8%	(100.0%)
Transfers and grants	(3 000)	(3 000)	-	-	-	-	-	-	-	-	(600)	32.4%	(100.0%)
Net Cash from/(used) Operating Activities	186 958	186 523	(109 519)	(58.6%)	(198 115)	(106.0%)	(131 945)	(70.7%)	(439 580)	(235.7%)	150 285	129.9%	(187.8%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	260	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	260	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(237 974)	(237 974)	(74)	-	(48 101)	20.2%	48 176	(20.2%)	-	-	(67 552)	82.1%	(171.3%)
Capital assets	(237 974)	(237 974)	(74)	-	(48 101)	20.2%	48 176	(20.2%)	-	-	(67 552)	82.1%	(171.3%)
Net Cash from/(used) Investing Activities	(237 974)	(237 974)	(74)	-	(48 101)	20.2%	48 176	(20.2%)	-	-	(67 292)	81.9%	(171.6%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	(769)	77.0%	(100.0%)
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	(769)	77.0%	(100.0%)
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	(769)	77.0%	(100.0%)
Net Increase/(Decrease) in cash held	(51 016)	(51 451)	(109 594)	214.8%	(246 216)	482.6%	(83 770)	162.8%	(439 580)	854.4%	82 225	215.0%	(201.9%)
Cash/cash equivalents at the year begin:	116 550	205 554	205 554	176.4%	95 961	82.3%	(150 256)	(73.1%)	205 554	100.0%	376 679	176.4%	(139.9%)
Cash/cash equivalents at the year end:	65 534	154 103	95 961	146.4%	(150 256)	(229.3%)	(234 025)	(151.9%)	(234 025)	(151.9%)	458 904	195.8%	(151.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	(15 910)	100.0%	-	-	-	-	-	-	(15 910)	100.0%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	(15 910)	100.0%	-	-	-	-	-	-	(15 910)	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(15 910)	100.0%	-	-	-	-	-	-	(15 910)	100.0%	-	-	-
Total By Customer Group	(15 910)	100.0%	-	-	-	-	-	-	(15 910)	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	22 440	100.0%	-	-	-	-	-	-	22 440	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	22 440	100.0%	-	-	-	-	-	-	22 440	100.0%

Contact Details

Municipal Manager	Ms Nokuthula Mazibuko	015 294 1076
Financial Manager	Mr Thabo Nonyane	015 294 1069

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: THABAZIMBI (LIM361)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	284 087	290 611	74 546	26.2%	58 131	20.5%	53 026	18.2%	185 704	63.9%	54 214	76.2%	(2.2%)
Property rates	44 014	28 259	9 284	21.1%	4 886	11.1%	5 985	21.2%	20 154	71.3%	3 590	59.3%	66.7%
Property rates - penalties and collection charges	-	-	-		-		-		-		-		
Service charges - electricity revenue	80 141	73 925	13 384	16.7%	7 799	9.7%	10 888	14.7%	32 070	43.4%	14 383	67.1%	(24.3%)
Service charges - water revenue	33 605	18 370	7 045	21.0%	7 985	23.8%	5 788	31.5%	20 818	113.3%	6 959	81.9%	(16.8%)
Service charges - sanitation revenue	18 550	17 601	4 889	26.4%	5 642	30.4%	3 584	20.4%	14 115	80.2%	5 009	81.1%	(28.4%)
Service charges - refuse revenue	11 257	14 460	3 093	27.5%	3 125	27.8%	4 967	34.4%	11 185	77.3%	2 847	109.2%	74.5%
Service charges - other	-	-	-		-		-		-		-		-
Rental of facilities and equipment	1 641	418	105	6.4%	101	6.1%	65	15.5%	271	64.8%	295	50.9%	(78.0%)
Interest earned - external investments	42	71	10	24.8%	3	6.4%	3	3.8%	16	22.2%	10	-	(72.1%)
Interest earned - outstanding debtors	8 876	21 205	5 245	59.1%	5 343	60.2%	3 644	17.2%	14 233	67.1%	4 911	151.7%	(25.8%)
Dividends received	-	-	-		-		-		-		-		-
Fines	3 192	134	24	.7%	31	1.0%	17	12.9%	71	53.4%	70	6.0%	(75.6%)
Licences and permits	2 987	5 228	1	-	-	-	-	-	1	-	2	.3%	(100.0%)
Agency services	2 987	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	72 129	72 129	31 137	43.2%	23 031	31.9%	18 000	25.0%	72 168	100.1%	15 883	89.4%	13.3%
Other own revenue	4 666	38 811	330	7.1%	188	4.0%	84	.2%	602	1.6%	254	21.9%	(66.9%)
Gains on disposal of PPE	-	-	-		-		-		-		-		-
Operating Expenditure	285 814	322 598	37 478	13.1%	66 900	23.4%	27 942	8.7%	132 320	41.0%	72 140	77.3%	(61.3%)
Employee related costs	115 883	124 162	28 679	24.7%	34 956	30.2%	19 219	15.5%	82 854	66.7%	26 085	74.8%	(26.3%)
Remuneration of councillors	8 194	9 365	2 004	24.5%	2 184	26.7%	1 317	14.1%	5 505	58.8%	1 945	79.9%	(32.3%)
Debt impairment	6 311	6 311	-	-	-	-	-	-	-	-	989	16.7%	(100.0%)
Depreciation and asset impairment	26 286	26 286	4	-	7	-	-	-	10	-	5 494	25.0%	(100.0%)
Finance charges	7 405	14 939	71	1.0%	4 855	65.6%	0	-	4 926	33.0%	8 098	164.8%	(100.0%)
Bulk purchases	79 107	52 178	1 084	1.4%	13 368	16.9%	3 230	6.2%	17 682	33.9%	22 572	74.1%	(85.7%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	9 330	16 886	1 339	14.3%	2 679	28.7%	1 939	11.5%	5 957	35.3%	575	(633 365.4%)	237.2%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	33 297	72 469	4 297	12.9%	8 852	26.6%	2 237	3.1%	15 386	21.2%	6 382	112.0%	(65.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(1 727)	(31 987)	37 068		(8 769)		25 085		53 384		(17 927)		
Transfers recognised - capital	33 759	33 759	-	-	-	-	-	-	-	-	6 000	20.9%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	32 032	1 772	37 068		(8 769)		25 085		53 384		(11 927)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	32 032	1 772	37 068		(8 769)		25 085		53 384		(11 927)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	32 032	1 772	37 068		(8 769)		25 085		53 384		(11 927)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	32 032	1 772	37 068		(8 769)		25 085		53 384		(11 927)		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	114 677	45 068	-	-	-	-	-	-	-	-	-	58.5%	-
National Government	33 759	31 309	-	-	-	-	-	-	-	-	-	59.3%	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	33 759	31 309	-	-	-	-	-	-	-	-	-	59.3%	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	80 918	13 759	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	114 677	45 068	-	-	-	-	-	-	-	-	-	58.5%	-
Governance and Administration	-	9 809	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	9 809	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 500	1 500	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	1 500	1 500	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	53 377	31 309	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	53 377	31 309	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	59 800	2 450	-	-	-	-	-	-	-	-	-	132.0%	-
Electricity	-	2 450	-	-	-	-	-	-	-	-	-	-	-
Water	59 800	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	264 825	188 846	54 753	20.7%	53 164	20.1%	54 281	28.7%	162 198	85.9%	59 171	79.1%	(8.3%)
Property rates, penalties and collection charges	33 011	33 011	8 830	26.7%	6 554	19.9%	7 225	21.9%	22 609	68.5%	7 181	77.7%	.6%
Service charges	107 664	69 464	17 681	16.4%	14 852	13.8%	19 765	28.5%	52 297	75.3%	21 442	54.6%	(7.8%)
Other revenue	11 605	10 585	(4 737)	(40.8%)	8 026	69.2%	7 109	67.2%	10 397	98.2%	8 186	247.9%	(13.2%)
Government - operating	72 129	72 129	31 137	43.2%	23 031	31.9%	18 000	25.0%	72 168	100.1%	21 883	98.5%	(17.7%)
Government - capital	33 759	-	-	-	-	-	-	-	-	-	-	-	-
Interest	6 657	3 657	1 843	27.7%	702	10.5%	2 183	59.7%	4 728	129.3%	480	152.3%	355.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(275 624)	(322 711)	(37 478)	13.6%	(66 900)	24.3%	(42 027)	13.0%	(146 405)	45.4%	(69 815)	81.6%	(39.8%)
Suppliers and employees	(268 219)	(307 772)	(37 369)	13.9%	(61 948)	23.1%	(42 027)	13.7%	(141 344)	45.9%	(59 203)	72.6%	(29.0%)
Finance charges	(7 405)	(14 939)	(109)	1.5%	(4 952)	66.9%	(0)	-	(5 061)	33.9%	(10 612)	1 159.0%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(10 799)	(133 865)	17 276	(160.0%)	(13 736)	127.2%	12 254	(9.2%)	15 793	(11.8%)	(10 644)	109.4%	(215.1%)
Cash Flow from Investing Activities													
Receipts	(16 874)	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	(16 874)	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(114 677)	(35 259)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(114 677)	(35 259)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(131 551)	(35 259)	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	259	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	259	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 274)	(1 274)	(107)	8.4%	(107)	8.4%	-	-	(213)	16.7%	(106)	3.5%	(100.0%)
Repayment of borrowing	(1 274)	(1 274)	(107)	8.4%	(107)	8.4%	-	-	(213)	16.7%	(106)	3.5%	(100.0%)
Net Cash from/(used) Financing Activities	(1 015)	(1 274)	(107)	10.5%	(107)	10.5%	-	-	(213)	16.7%	(106)	3.5%	(100.0%)
Net Increase/(Decrease) in cash held	(143 364)	(170 398)	17 169	(12.0%)	(13 843)	9.7%	12 254	(7.2%)	15 580	(9.1%)	(10 750)	1 005.0%	(214.0%)
Cash/cash equivalents at the year begin:	639	3 921	3 921	613.4%	21 090	3 299.2%	7 247	184.8%	3 921	100.0%	(3 672)	234.9%	(297.3%)
Cash/cash equivalents at the year end:	(142 725)	(166 478)	21 090	(14.8%)	7 247	(5.1%)	19 501	(11.7%)	19 501	(11.7%)	(14 422)	(2 256.1%)	(235.2%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	2 162	3.7%	1 476	2.5%	1 515	2.6%	52 825	91.1%	57 977	20.1%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 219	18.0%	1 908	10.7%	2 712	15.2%	10 022	56.1%	17 861	6.2%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 537	5.8%	1 825	4.2%	1 656	3.8%	37 776	86.3%	43 793	15.2%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 467	4.0%	1 179	3.2%	(11)	-	34 426	92.9%	37 062	12.9%	-	-	-
Receivables from Exchange Transactions - Waste Management	802	3.7%	654	3.0%	560	2.6%	19 599	90.7%	21 617	7.5%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	42	1.2%	30	.9%	30	.8%	3 414	97.1%	3 516	1.2%	-	-	-
Interest on Arrear Debtor Accounts	1 829	2.9%	1 786	2.8%	1 708	2.7%	58 349	91.6%	63 672	22.1%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	810	1.9%	678	1.6%	556	1.3%	40 812	95.2%	42 855	14.9%	-	-	-
Total By Income Source	12 868	4.5%	9 537	3.3%	8 725	3.0%	257 223	89.2%	288 353	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	720	7.0%	1 480	14.5%	2 434	23.8%	5 603	54.7%	10 236	3.5%	-	-	-
Commercial	3 330	8.7%	2 454	6.4%	1 525	4.0%	30 838	80.8%	38 148	13.2%	-	-	-
Households	7 176	3.4%	4 347	2.1%	3 560	1.7%	194 302	92.8%	209 385	72.6%	-	-	-
Other	1 643	5.4%	1 256	4.1%	1 205	3.9%	26 480	86.6%	30 584	10.6%	-	-	-
Total By Customer Group	12 868	4.5%	9 537	3.3%	8 725	3.0%	257 223	89.2%	288 353	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	4	-	-	-	-	-	207 893	100.0%	207 897	51.2%
Bulk Water	200	.4%	-	-	-	-	50 654	99.6%	50 854	12.5%
PAYE deductions	2 983	18.7%	-	-	12 935	81.3%	-	-	15 918	3.9%
VAT (output less input)	8 715	100.0%	-	-	-	-	-	-	8 715	2.1%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	3 656	100.0%	3 656	.9%
Trade Creditors	396	.3%	3 152	2.7%	-	-	111 435	96.9%	114 983	28.3%
Auditor-General	-	-	1 822	47.1%	-	-	2 049	52.9%	3 871	1.0%
Other	-	-	-	-	-	-	-	-	-	-
Total	12 299	3.0%	4 973	1.2%	12 935	3.2%	375 686	92.6%	405 894	100.0%

Contact Details

Municipal Manager	Mr TG Ramagaga	014 777 1525
Financial Manager	Mr M Mhlanga	014 777 1525

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: LEPHALALE (LIM362)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	461 533	453 538	116 092	25.2%	114 975	24.9%	66 291	14.6%	297 358	65.6%	-	14.6%	(100.0%)
Property rates	49 201	50 201	17 753	36.1%	20 268	41.2%	9 206	18.3%	47 228	94.1%	-	9.6%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	175 725	168 024	35 980	20.5%	45 538	25.9%	34 211	20.4%	115 729	68.9%	-	7.3%	(100.0%)
Service charges - water revenue	36 727	39 007	9 185	25.0%	10 421	28.4%	6 410	16.4%	26 015	66.7%	-	-	(100.0%)
Service charges - sanitation revenue	16 694	17 643	4 316	25.9%	4 315	25.8%	2 875	16.3%	11 506	65.2%	-	7.6%	(100.0%)
Service charges - refuse revenue	12 029	13 328	3 356	27.9%	3 369	28.0%	2 638	19.8%	9 363	70.3%	-	8.8%	(100.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	312	263	55	17.7%	68	21.9%	24	9.0%	147	55.8%	-	4.2%	(100.0%)
Interest earned - external investments	3 019	1 819	418	13.8%	323	10.7%	224	12.3%	964	53.0%	-	14.2%	(100.0%)
Interest earned - outstanding debtors	22 910	24 309	5 706	24.9%	6 214	27.1%	4 378	18.0%	16 299	67.0%	-	6.6%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	393	423	114	28.9%	51	13.0%	132	31.1%	296	70.1%	-	17.0%	(100.0%)
Licences and permits	9 900	9 900	3 297	33.3%	1 440	14.5%	4 244	42.9%	8 981	90.7%	-	14.4%	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	114 382	114 382	31 647	27.7%	17 427	15.2%	517	.5%	49 591	43.4%	-	40.1%	(100.0%)
Other own revenue	20 242	14 239	4 264	21.1%	5 541	27.4%	1 433	10.1%	11 238	78.9%	-	5.4%	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	506 274	501 276	121 308	24.0%	128 196	25.3%	81 069	16.2%	330 572	65.9%	-	9.2%	(100.0%)
Employee related costs	178 269	167 782	41 133	23.1%	41 022	23.0%	27 738	16.5%	109 893	65.5%	-	8.4%	(100.0%)
Remuneration of councillors	9 740	9 426	2 294	23.6%	2 248	23.1%	2 014	21.4%	6 556	69.5%	-	7.6%	(100.0%)
Debt impairment	1 650	1 250	28	1.7%	28	1.7%	-	-	55	4.4%	-	-	-
Depreciation and asset impairment	72 623	77 338	17 679	24.3%	19 836	27.3%	13 422	17.4%	50 937	65.9%	-	7.9%	(100.0%)
Finance charges	11 342	11 342	1 894	16.7%	4 480	39.5%	3 112	27.4%	9 487	83.6%	-	-	(100.0%)
Bulk purchases	144 023	143 223	27 128	18.8%	33 569	23.3%	20 188	14.1%	80 884	56.5%	-	9.7%	(100.0%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	11 357	12 153	4 218	37.1%	4 307	37.9%	1 805	14.8%	10 329	85.0%	-	17.9%	(100.0%)
Transfers and grants	1 407	700	287	20.4%	276	19.6%	40	5.7%	603	86.1%	-	2.5%	(100.0%)
Other expenditure	75 864	78 062	26 647	35.1%	22 432	29.6%	12 750	16.3%	61 828	79.2%	-	11.7%	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(44 741)	(47 738)	(5 215)		(13 221)		(14 778)		(33 214)		-		
Transfers recognised - capital	105 152	105 483	32 722	31.1%	38 536	36.6%	8 273	7.8%	79 531	75.4%	-	3.5%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	60 411	57 745	27 507		25 315		(6 505)		46 317		-		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	60 411	57 745	27 507		25 315		(6 505)		46 317		-		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	60 411	57 745	27 507		25 315		(6 505)		46 317		-		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	60 411	57 745	27 507		25 315		(6 505)		46 317		-		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	106 452	133 958	24 425	22.9%	41 903	39.4%	12 690	9.5%	79 019	59.0%	4 332	35.8%	192.9%
National Government	105 152	105 482	18 325	17.4%	37 455	35.6%	9 845	9.3%	65 625	62.2%	4 322	50.7%	127.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	105 152	105 482	18 325	17.4%	37 455	35.6%	9 845	9.3%	65 625	62.2%	4 322	50.7%	127.8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 300	28 476	6 100	469.2%	4 448	342.1%	2 845	10.0%	13 393	47.0%	10	17.0%	28 353.6%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	106 452	133 958	24 425	22.9%	41 903	39.4%	12 690	9.5%	79 019	59.0%	4 332	35.8%	192.9%
Governance and Administration	100	4 929	2 698	2 697.5%	526	525.9%	-	-	3 223	65.4%	-	18.8%	-
Executive & Council	100	2 352	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	2 577	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	2 698	-	526	-	-	-	3 223	-	-	11.9%	-
Community and Public Safety	-	5 000	-	-	-	-	-	-	-	-	-	3.6%	-
Community & Social Services	-	5 000	-	-	-	-	-	-	-	-	-	3.6%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	31 072	38 837	5 133	16.5%	17 102	55.0%	8 215	21.2%	30 450	78.4%	2 733	48.6%	200.6%
Planning and Development	-	1 069	269	-	358	-	238	22.3%	865	80.9%	10	23.2%	2 282.2%
Road Transport	31 072	36 006	4 864	15.7%	16 744	53.9%	4 880	13.6%	26 488	73.6%	2 723	53.9%	79.2%
Environmental Protection	-	1 762	-	-	-	-	3 098	175.8%	3 098	175.8%	-	-	(100.0%)
Trading Services	75 280	85 192	16 595	22.0%	24 275	32.2%	4 475	5.3%	45 345	53.2%	1 599	33.5%	179.8%
Electricity	13 200	17 691	4 473	33.9%	6 211	47.1%	1 820	10.3%	12 504	70.7%	-	15.3%	(100.0%)
Water	53 080	55 204	9 669	18.2%	8 801	16.6%	1 079	2.0%	19 549	35.4%	1 599	37.9%	(32.6%)
Waste Water Management	9 000	11 401	2 453	27.3%	9 264	102.9%	1 577	13.8%	13 293	116.6%	-	11.9%	(100.0%)
Waste Management	-	896	-	-	-	-	-	-	-	-	-	74.5%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	539 202	534 905	147 426	27.3%	178 219	33.1%	88 453	16.5%	414 098	77.4%	27 578	62.0%	220.7%
Property rates, penalties and collection charges	46 741	207 680	24 204	51.8%	56 079	120.0%	25 823	12.4%	106 105	51.1%	3 285	61.2%	686.2%
Service charges	229 288	62 177	38 337	16.7%	15 178	6.6%	46 761	75.2%	100 277	161.3%	19 934	63.9%	134.6%
Other revenue	40 621	31 422	6 950	17.1%	5 917	14.6%	7 892	25.1%	20 758	66.1%	2 404	35.8%	228.3%
Government - operating	114 382	114 382	46 892	41.0%	35 055	30.6%	1 089	1.0%	83 036	72.6%	273	63.5%	299.4%
Government - capital	105 152	94 370	25 093	23.9%	59 725	56.8%	-	-	84 818	89.9%	-	59.4%	-
Interest	3 019	24 874	5 910	195.8%	6 214	205.8%	6 829	27.5%	18 954	76.2%	1 683	275.3%	305.7%
Dividends	-	-	40	-	51	-	58	-	149	-	-	-	(100.0%)
Payments	(432 000)	(432 000)	(103 595)	24.0%	(103 750)	24.0%	(101 986)	23.6%	(309 331)	71.6%	(38 263)	61.4%	166.5%
Suppliers and employees	(419 152)	(221 958)	(101 419)	24.2%	(100 338)	23.9%	(97 823)	44.1%	(299 581)	135.0%	(36 145)	61.5%	170.6%
Finance charges	(11 342)	(132 772)	(1 894)	16.7%	(3 136)	27.7%	(4 123)	3.1%	(9 154)	6.9%	(1 842)	58.2%	123.8%
Transfers and grants	(1 506)	(77 270)	(281)	18.7%	(276)	18.3%	(40)	.1%	(596)	.8%	(276)	50.4%	(85.6%)
Net Cash from/(used) Operating Activities	107 202	102 905	43 832	40.9%	74 469	69.5%	(13 533)	(13.2%)	104 768	101.8%	(10 685)	64.5%	26.7%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(106 452)	(133 959)	(24 425)	22.9%	(41 903)	39.4%	(28 062)	20.9%	(94 391)	70.5%	(4 332)	34.3%	547.7%
Capital assets	(106 452)	(133 959)	(24 425)	22.9%	(41 903)	39.4%	(28 062)	20.9%	(94 391)	70.5%	(4 332)	34.3%	547.7%
Net Cash from/(used) Investing Activities	(106 452)	(133 959)	(24 425)	22.9%	(41 903)	39.4%	(28 062)	20.9%	(94 391)	70.5%	(4 332)	34.3%	547.7%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	751	(31 054)	19 406	2 585.7%	32 566	4 339.0%	(41 595)	133.9%	10 377	(33.4%)	(15 018)	(16.0%)	177.0%
Cash/cash equivalents at the year begin:	33 479	33 479	-	-	19 406	58.0%	51 972	155.2%	-	-	21 697	(3.1%)	139.5%
Cash/cash equivalents at the year end:	34 230	2 425	19 406	56.7%	51 972	151.8%	10 377	427.9%	10 377	427.9%	6 680	20.0%	55.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	3 618	7.5%	2 810	5.8%	2 149	4.4%	39 757	82.3%	48 334	20.4%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	15 068	23.7%	7 261	11.4%	3 881	6.1%	37 369	58.8%	63 580	26.8%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 061	8.3%	2 691	4.4%	2 020	3.3%	51 093	83.9%	60 866	25.7%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 899	6.4%	1 032	3.5%	1 185	4.0%	25 524	86.1%	29 640	12.5%	-	-	-
Receivables from Exchange Transactions - Waste Management	1 525	5.4%	937	3.3%	719	2.5%	25 298	88.8%	28 479	12.0%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	73	1.2%	53	.9%	53	.9%	5 727	97.0%	5 907	2.5%	-	-	-
Total By Income Source	27 245	11.5%	14 784	6.2%	10 008	4.2%	184 769	78.0%	236 806	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	895	6.9%	820	6.3%	770	5.9%	10 517	80.9%	13 001	5.5%	-	-	-
Commercial	4 006	9.7%	2 425	5.9%	1 856	4.5%	33 122	80.0%	41 409	17.5%	-	-	-
Households	20 679	14.8%	9 889	7.1%	5 964	4.3%	103 509	73.9%	140 041	59.1%	-	-	-
Other	1 665	3.9%	1 650	3.9%	1 418	3.3%	37 621	88.8%	42 355	17.9%	-	-	-
Total By Customer Group	27 245	11.5%	14 784	6.2%	10 008	4.2%	184 769	78.0%	236 806	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	8 609	100.0%	-	-	-	-	-	-	8 609	65.6%
Bulk Water	852	100.0%	-	-	-	-	-	-	852	6.5%
PAYE deductions	2 299	100.0%	-	-	-	-	-	-	2 299	17.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	1 359	100.0%	-	-	-	-	-	-	1 359	10.4%
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	13 118	100.0%	-	-	-	-	-	-	13 118	100.0%

Contact Details

Municipal Manager	Mrs Edith M Tukakgomo	014 762 1409
Financial Manager	Mr Noko Charles Lekaka	014 763 1451

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: BELA BELA (LIM366)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	395 350	394 277	87 714	22.2%	55 667	14.1%	32 449	8.2%	175 830	44.6%	40 383	58.2%	(19.6%)
Property rates	80 199	69 666	17 348	21.6%	12 038	15.0%	(6 592)	(9.5%)	22 795	32.7%	10 683	52.5%	(161.7%)
Property rates - penalties and collection charges	-	-	-		-		-		-		-		-
Service charges - electricity revenue	124 567	125 640	24 474	19.6%	25 291	20.3%	16 870	13.4%	66 635	53.0%	17 593	63.1%	(4.1%)
Service charges - water revenue	26 979	26 979	6 558	24.3%	6 122	22.7%	4 327	16.0%	17 007	63.0%	4 074	44.9%	6.2%
Service charges - sanitation revenue	16 143	10 019	4 243	26.3%	3 818	23.7%	3 036	30.3%	11 098	110.8%	2 443	91.5%	24.3%
Service charges - refuse revenue	9 969	-	2 031	20.4%	1 928	19.3%	575	-	4 533	-	1 030	37.3%	(44.1%)
Service charges - other	1 123	25 602	21	1.9%	35	3.1%	-	-	56	.2%	39	2.0%	(100.0%)
Rental of facilities and equipment	1 813	1 813	167	9.2%	285	15.7%	208	11.5%	660	36.4%	177	44.9%	17.6%
Interest earned - external investments	1 510	1 510	37	2.4%	40	2.7%	29	1.9%	106	7.0%	755	109.8%	(96.2%)
Interest earned - outstanding debtors	9 850	9 850	1 042	10.6%	272	2.8%	1 057	10.7%	2 370	24.1%	1 630	72.5%	(35.2%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	25 000	25 000	-	-	-	-	-	-	-	-	-	53.4%	-
Licences and permits	16 500	16 500	16	.1%	11	.1%	17	.1%	45	.3%	1 810	48.9%	(99.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	77 639	77 639	31 226	40.2%	5 166	6.7%	12 157	15.7%	48 548	62.5%	-	72.8%	(100.0%)
Other own revenue	4 059	4 059	550	13.6%	662	16.3%	765	18.8%	1 977	48.7%	150	16.2%	408.7%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	393 653	394 922	100 798	25.6%	66 200	16.8%	36 380	9.2%	203 379	51.5%	50 634	54.3%	(28.2%)
Employee related costs	119 752	119 752	40 129	33.5%	14 246	11.9%	10 432	8.7%	64 808	54.1%	18 169	62.4%	(42.6%)
Remuneration of councillors	6 947	6 947	1 657	23.8%	45	.7%	-	-	1 702	24.5%	991	63.6%	(100.0%)
Debt impairment	15 000	17 100	10 510	70.1%	3 320	22.1%	2 573	15.0%	16 404	95.9%	(62)	2.8%	(4 252.1%)
Depreciation and asset impairment	32 000	32 000	-	-	537	1.7%	24	.1%	561	1.8%	-	52.3%	(100.0%)
Finance charges	4 000	4 000	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	94 595	99 315	20 324	21.5%	28 122	29.7%	6 765	6.8%	55 211	55.6%	19 502	57.2%	(65.3%)
Other Materials	30 603	26 253	4 254	13.9%	759	2.5%	1 530	5.8%	6 543	24.9%	991	19.6%	54.5%
Contracted services	26 188	22 588	4 288	16.4%	4 522	17.3%	3 287	14.6%	12 097	53.6%	3 452	183.4%	(4.8%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	64 468	66 867	19 637	30.5%	14 648	22.7%	11 768	17.6%	46 053	68.9%	7 592	41.4%	55.0%
Loss on disposal of PPE	100	100	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 696	(646)	(13 085)		(10 533)		(3 931)		(27 548)		(10 251)		
Transfers recognised - capital	86 304	86 304	-	-	-	-	-	-	-	-	-	10.5%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	88 000	85 658	(13 085)		(10 533)		(3 931)		(27 548)		(10 251)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	88 000	85 658	(13 085)		(10 533)		(3 931)		(27 548)		(10 251)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	88 000	85 658	(13 085)		(10 533)		(3 931)		(27 548)		(10 251)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	88 000	85 658	(13 085)		(10 533)		(3 931)		(27 548)		(10 251)		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	85 239	84 989	3 109	3.6%	2 844	3.3%	21 799	25.6%	27 752	32.7%	9 985	59.9%	118.3%
National Government	84 989	84 989	3 109	3.7%	2 844	3.3%	21 799	25.6%	27 752	32.7%	9 985	63.9%	118.3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	84 989	84 989	3 109	3.7%	2 844	3.3%	21 799	25.6%	27 752	32.7%	9 985	63.9%	118.3%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	250	-	-	-	-	-	-	-	-	-	-	13.5%	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	85 239	84 989	3 109	3.6%	2 844	3.3%	21 799	25.6%	27 752	32.7%	9 985	59.9%	118.3%
Governance and Administration	250	-	-	-	-	-	-	-	-	-	-	155.3%	-
Executive & Council	250	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	5 118	7 220	2 320	45.3%	2 315	45.2%	-	-	4 635	64.2%	118	51.6%	(100.0%)
Community & Social Services	-	7 220	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	5 118	-	2 320	45.3%	2 315	45.2%	-	-	4 635	-	118	66.2%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	14 871	12 574	789	5.3%	92	.6%	3 995	31.8%	4 876	38.8%	993	74.5%	302.3%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	14 871	12 574	789	5.3%	92	.6%	3 995	31.8%	4 876	38.8%	993	74.5%	302.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	65 000	65 195	-	-	437	.7%	17 804	27.3%	18 241	28.0%	8 874	54.6%	100.6%
Electricity	25 000	25 000	-	-	-	-	8 681	34.7%	8 681	34.7%	-	39.3%	(100.0%)
Water	40 000	35 000	-	-	-	-	8 860	25.3%	8 860	25.3%	8 781	70.0%	.9%
Waste Water Management	-	5 195	-	-	437	-	263	5.1%	700	13.5%	93	25.1%	182.9%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		2016/17 Third Quarter		Q3 of 2016/17 to Q3 of 2017/18
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	468 705	480 581	128 110	27.3%	61 925	13.2%	73 953	15.4%	263 987	54.9%	90 388	64.0%	(18.2%)
Property rates, penalties and collection charges	76 189	79 126	17 348	22.8%	18 235	23.9%	16 817	21.3%	52 400	66.2%	13 719	59.9%	22.6%
Service charges	169 841	178 780	37 327	22.0%	37 254	21.9%	35 235	19.7%	109 816	61.4%	37 251	66.9%	(5.4%)
Other revenue	47 372	47 372	734	1.5%	958	2.0%	1 776	3.7%	3 468	7.3%	3 821	64.1%	(53.5%)
Government - operating	77 639	77 639	31 226	40.2%	(3 267)	(4.2%)	18 238	23.5%	46 196	59.5%	17 103	96.9%	6.6%
Government - capital	86 304	86 304	40 396	46.8%	8 433	9.8%	-	-	48 829	56.6%	15 283	29.8%	(100.0%)
Interest	11 360	11 360	1 079	9.5%	312	2.7%	1 888	16.6%	3 279	28.9%	3 211	88.3%	(41.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(346 144)	(277 036)	(100 397)	29.0%	(65 663)	19.0%	(52 768)	19.0%	(218 828)	79.0%	(75 429)	69.2%	(30.0%)
Suppliers and employees	(342 144)	(273 036)	(100 397)	29.3%	(65 663)	19.2%	(52 768)	19.3%	(218 828)	80.1%	(75 429)	69.7%	(30.0%)
Finance charges	(4 000)	(4 000)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	122 560	203 545	27 713	22.6%	(3 739)	(3.1%)	21 185	10.4%	45 160	22.2%	14 959	48.9%	41.6%
Cash Flow from Investing Activities													
Receipts	100	100	327	327.0%	-	-	-	-	327	327.0%	164	(6.6%)	(100.0%)
Proceeds on disposal of PPE	100	100	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	327	-	-	-	-	-	327	-	164	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(84 989)	-	(2 960)	3.5%	(243)	.3%	(10 000)	-	(13 203)	-	(7 905)	60.6%	26.5%
Capital assets	(84 989)	-	(2 960)	3.5%	(243)	.3%	(10 000)	-	(13 203)	-	(7 905)	60.6%	26.5%
Net Cash from/(used) Investing Activities	(84 889)	100	(2 633)	3.1%	(243)	.3%	(10 000)	(10 000.4%)	(12 876)	(12 876.8%)	(7 741)	69.5%	29.2%
Cash Flow from Financing Activities													
Receipts	(5 116)	-	26 750	(522.8%)	8	(.2%)	84	-	26 841	-	3	185.0%	2 464.6%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	26 622	-	-	-	-	-	26 622	-	-	-	-
Increase (decrease) in consumer deposits	(5 116)	-	128	(2.5%)	8	(.2%)	84	-	219	-	3	21.1%	2 464.6%
Payments	-	-	(28 533)	-	-	-	-	-	(28 533)	-	-	-	-
Repayment of borrowing	-	-	(28 533)	-	-	-	-	-	(28 533)	-	-	-	-
Net Cash from/(used) Financing Activities	(5 116)	-	(1 783)	34.9%	8	(.2%)	84	-	(1 692)	-	3	229.2%	2 464.6%
Net Increase/(Decrease) in cash held	32 555	203 645	23 296	71.6%	(3 974)	(12.2%)	11 269	5.5%	30 591	15.0%	7 222	15.0%	56.0%
Cash/cash equivalents at the year begin:	1 388	-	-	-	23 296	1 678.7%	19 323	-	-	-	(1 842)	-	(1 148.8%)
Cash/cash equivalents at the year end:	33 943	203 645	23 296	68.6%	19 323	56.9%	30 591	15.0%	30 591	15.0%	5 379	12.7%	468.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1 506	8.8%	1 888	11.0%	731	4.3%	12 969	75.9%	17 094	11.0%	(15 180)	(88.8%)	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 937	41.8%	830	8.8%	335	3.6%	4 326	45.9%	9 427	6.0%	(5 261)	(55.8%)	-
Receivables from Non-exchange Transactions - Property Rates	4 970	7.5%	2 392	3.6%	1 794	2.7%	57 458	86.3%	66 614	42.7%	(56 917)	(85.4%)	-
Receivables from Exchange Transactions - Waste Water Management	1 196	12.9%	601	6.5%	450	4.9%	7 030	75.8%	9 277	6.0%	(7 926)	(85.4%)	-
Receivables from Exchange Transactions - Waste Management	576	13.6%	256	6.0%	175	4.1%	3 237	76.3%	4 243	2.7%	(3 616)	(85.2%)	-
Receivables from Exchange Transactions - Property Rental Debtors	85	10.7%	36	4.6%	23	2.8%	651	81.9%	794	.5%	(731)	(92.1%)	-
Interest on Arrear Debtor Accounts	928	2.8%	909	2.7%	1 732	5.2%	29 776	89.3%	33 345	21.4%	(31 460)	(94.3%)	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 609	10.7%	905	6.0%	269	1.8%	12 281	81.5%	15 064	9.7%	(12 401)	(82.3%)	-
Total By Income Source	14 806	9.5%	7 818	5.0%	5 508	3.5%	127 727	82.0%	155 859	100.0%	(133 492)	(85.6%)	-
Debtors Age Analysis By Customer Group													
Organs of State	254	10.0%	1 164	46.0%	69	2.7%	1 042	41.2%	2 528	1.6%	(2 296)	(90.8%)	-
Commercial	4 960	42.2%	839	7.1%	283	2.4%	5 681	48.3%	11 762	7.5%	(7 065)	(60.1%)	-
Households	8 135	6.9%	4 965	4.2%	4 283	3.7%	99 863	85.2%	117 245	75.2%	(102 661)	(87.6%)	-
Other	1 458	6.0%	851	3.5%	874	3.6%	21 141	86.9%	24 323	15.6%	(21 470)	(88.3%)	-
Total By Customer Group	14 806	9.5%	7 818	5.0%	5 508	3.5%	127 727	82.0%	155 859	100.0%	(133 492)	(85.6%)	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	6 368	64.0%	-	-	3 584	36.0%	-	-	9 952	32.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 183	10.3%	1 601	7.6%	-	-	17 395	82.1%	21 179	68.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	8 551	27.5%	1 601	5.1%	3 584	11.5%	17 395	55.9%	31 131	100.0%

Contact Details

Municipal Manager	Mr Jamela Selapyane (Acting)	014 736 8001
Financial Manager	Ms Lerato Phasha (Acting)	014 736 8049

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MOGALAKWENA (LIM367)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	885 064	885 064	34 328	3.9%	187 743	21.2%	296 958	33.6%	519 029	58.6%	193 295	96.3%	53.6%
Property rates	73 201	73 201	5 780	7.9%	10 788	14.7%	16 375	22.4%	32 943	45.0%	14 457	78.8%	13.3%
Property rates - penalties and collection charges	-	-	-		-		-		-		-		-
Service charges - electricity revenue	243 068	243 068	18 726	7.7%	40 990	16.9%	54 536	22.4%	114 253	47.0%	54 916	75.3%	(.7%)
Service charges - water revenue	70 086	70 086	4 400	6.3%	10 627	15.2%	14 440	20.6%	29 467	42.0%	10 664	67.8%	35.4%
Service charges - sanitation revenue	25 791	25 791	1 270	4.9%	2 589	10.0%	3 825	14.8%	7 683	29.8%	5 124	69.8%	(25.4%)
Service charges - refuse revenue	15 056	15 056	1 146	7.6%	2 296	15.2%	3 421	22.7%	6 863	45.6%	3 270	65.1%	4.6%
Service charges - other	-	-	(264)		-		-		(264)		-		-
Rental of facilities and equipment	1 215	1 215	32	2.6%	79	6.5%	113	9.3%	224	18.4%	84	30.5%	34.2%
Interest earned - external investments	39 017	39 017	-	-	4 294	11.0%	5 318	13.6%	9 612	24.6%	8 288	69.4%	(35.8%)
Interest earned - outstanding debtors	3 149	3 149	2 559	81.2%	5 379	170.8%	8 010	254.3%	15 947	506.4%	4 263	124.3%	87.9%
Dividends received	-	-	-		-		-		-		-		-
Fines	5 831	5 831	0	-	63	1.1%	41	.7%	105	1.8%	5	.8%	764.9%
Licences and permits	28	28	(1 959)	(7 054.5%)	(7 245)	(26 094.4%)	(6 511)	(23 449.2%)	(15 714)	(56 598.0%)	0	19.1%	(1 431 014.3%)
Agency services	9 409	9 409	-	-	-	-	-	-	-	-	749	7.9%	(100.0%)
Transfers recognised - operational	385 152	385 152	-	-	117 262	30.4%	190 023	49.3%	307 285	79.8%	89 025	131.2%	113.4%
Other own revenue	5 308	5 308	24	.5%	1 509	28.4%	566	10.7%	2 099	39.5%	822	117.0%	(31.1%)
Gains on disposal of PPE	8 753	8 753	2 614	29.9%	(889)	(10.2%)	6 801	77.7%	8 526	97.4%	1 629	48.8%	317.5%
Operating Expenditure	885 064	885 064	53 875	6.1%	173 289	19.6%	273 851	30.9%	501 016	56.6%	153 929	58.9%	77.9%
Employee related costs	287 994	287 994	138	-	20 281	7.0%	164 914	57.3%	185 333	64.4%	55 855	63.5%	195.3%
Remuneration of councillors	22 035	22 035	-	-	96	.4%	5 526	25.1%	5 622	25.5%	5 361	76.8%	3.1%
Debt impairment	38 140	38 140	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	93 744	93 744	-	-	5 346	5.7%	358	.4%	5 704	6.1%	-	-	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	224 985	224 985	43 592	19.4%	50 103	22.3%	44 085	19.6%	137 780	61.2%	45 515	83.8%	(3.1%)
Other Materials	57 142	57 142	162	.3%	646	1.1%	17 157	30.0%	17 965	31.4%	15 158	69.2%	13.2%
Contracted services	59 356	59 356	4 839	8.2%	77 958	131.3%	29 730	50.1%	112 527	189.6%	8 510	39.4%	249.4%
Transfers and grants	30 131	30 131	6	-	271	.9%	229	.8%	507	1.7%	2 742	29.2%	(91.6%)
Other expenditure	71 537	71 537	5 137	7.2%	18 589	26.0%	11 853	16.6%	35 579	49.7%	20 788	65.3%	(43.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	-	-	(19 547)		14 454		23 107		18 014		39 367		
Transfers recognised - capital	368 454	368 454	-	-	9 500	2.6%	25 000	6.8%	34 500	9.4%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	368 454	368 454	(19 547)		23 954		48 107		52 514		39 367		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	368 454	368 454	(19 547)		23 954		48 107		52 514		39 367		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	368 454	368 454	(19 547)		23 954		48 107		52 514		39 367		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	368 454	368 454	(19 547)		23 954		48 107		52 514		39 367		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	486 147	486 147	69 745	14.3%	98 172	20.2%	48 972	10.1%	216 889	44.6%	72 127	62.2%	(32.1%)
National Government	367 666	367 666	67 486	18.4%	82 030	22.3%	47 791	13.0%	197 307	53.7%	54 045	77.3%	(11.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	2 007	-	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	367 666	367 666	67 486	18.4%	82 030	22.3%	47 791	13.0%	197 307	53.7%	56 053	77.9%	(14.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	118 481	118 481	2 259	1.9%	16 143	13.6%	1 181	1.0%	19 582	16.5%	16 075	36.6%	(92.7%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	486 147	486 147	69 745	14.3%	98 172	20.2%	48 972	10.1%	216 889	44.6%	72 127	62.2%	(32.1%)
Governance and Administration	26 091	26 091	-	-	5 367	20.6%	13	.1%	5 381	20.6%	740	37.8%	(98.2%)
Executive & Council	1 465	1 465	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 788	1 788	-	-	1	.1%	13	.7%	15	.8%	-	2.0%	(100.0%)
Corporate Services	22 838	22 838	-	-	5 366	23.5%	-	-	5 366	23.5%	740	39.6%	(100.0%)
Community and Public Safety	25 070	25 070	1 292	5.2%	1 053	4.2%	2 290	9.1%	4 634	18.5%	3 407	66.7%	(32.8%)
Community & Social Services	7 014	7 014	-	-	-	-	80	1.1%	80	1.1%	-	-	(100.0%)
Sport And Recreation	13 578	13 578	1 292	9.5%	1 053	7.8%	2 200	16.2%	4 545	33.5%	3 389	78.2%	(35.1%)
Public Safety	4 478	4 478	-	-	-	-	10	.2%	10	.2%	18	28.4%	(47.4%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	55 335	55 335	1 078	1.9%	9 450	17.1%	3 202	5.8%	13 730	24.8%	6 176	44.5%	(48.2%)
Planning and Development	7 025	7 025	-	-	-	-	-	-	-	-	-	-	-
Road Transport	48 310	48 310	1 078	2.2%	9 450	19.6%	3 202	6.6%	13 730	28.4%	6 176	44.5%	(48.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	378 152	378 152	67 375	17.8%	82 303	21.8%	43 467	11.5%	193 144	51.1%	61 804	65.6%	(29.7%)
Electricity	30 735	30 735	48	.2%	473	1.5%	12	-	534	1.7%	4 926	35.2%	(99.8%)
Water	328 871	328 871	65 116	19.8%	76 960	23.4%	43 184	13.1%	185 261	56.3%	45 255	75.6%	(4.6%)
Waste Water Management	6 275	6 275	-		-		-		-		11 623	65.6%	(100.0%)
Waste Management	12 271	12 271	2 210	18.0%	4 869	39.7%	270	2.2%	7 350	59.9%	-	-	(100.0%)
Other	1 500	1 500	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget Main appropriation	2017/18 Budget Adjusted Budget	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter 1st Q as % of Main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter 2nd Q as % of Main appropriation	2017/18 Third Quarter Actual Expenditure	2017/18 Third Quarter 3rd Q as % of adjusted budget	2017/18 Year to Date Actual Expenditure	2017/18 Year to Date Total Expenditure as % of adjusted budget	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	1 243 977	1 243 977	344 267	27.7%	-	-	-	-	344 267	27.7%	191 666	55.7%	(100.0%)
Property rates, penalties and collection charges	73 201	73 201	16 584	22.7%	-	-	-	-	16 584	22.7%	14 457	70.9%	(100.0%)
Service charges	354 001	354 001	77 718	22.0%	-	-	-	-	77 718	22.0%	73 974	65.5%	(100.0%)
Other revenue	21 791	21 791	(4 298)	(19.7%)	-	-	-	-	(4 298)	(19.7%)	1 660	36.5%	(100.0%)
Government - operating	385 152	385 152	217 981	56.6%	-	-	-	-	217 981	56.6%	89 025	91.5%	(100.0%)
Government - capital	367 666	367 666	28 500	7.8%	-	-	-	-	28 500	7.8%	-	-	-
Interest	42 166	42 166	7 782	18.5%	-	-	-	-	7 782	18.5%	12 550	74.2%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(885 064)	(885 064)	(98 747)	11.2%	-	-	-	-	(98 747)	11.2%	(153 372)	61.3%	(100.0%)
Suppliers and employees	(854 933)	(854 933)	(98 741)	11.5%	-	-	-	-	(98 741)	11.5%	(150 630)	62.9%	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(30 131)	(30 131)	(6)	-	-	-	-	-	(6)	-	(2 742)	21.7%	(100.0%)
Net Cash from/(used) Operating Activities	358 913	358 913	245 520	68.4%	-	-	-	-	245 520	68.4%	38 295	38.5%	(100.0%)
Cash Flow from Investing Activities													
Receipts	8 753	8 753	7 598	86.8%	-	-	-	-	7 598	86.8%	1 629	39.8%	(100.0%)
Proceeds on disposal of PPE	8 753	8 753	7 598	86.8%	-	-	-	-	7 598	86.8%	1 629	39.8%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(367 666)	(367 666)	-	-	-	-	-	-	-	-	(72 127)	62.2%	(100.0%)
Capital assets	(367 666)	(367 666)	-	-	-	-	-	-	-	-	(72 127)	62.2%	(100.0%)
Net Cash from/(used) Investing Activities	(358 913)	(358 913)	7 598	(2.1%)	-	-	-	-	7 598	(2.1%)	(70 498)	63.5%	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(0)	(0)	253 118	############	-	-	-	-	253 118	############	(32 203)	99.6%	(100.0%)
Cash/cash equivalents at the year begin:	-	-	-	-	-	-	-	-	-	-	(166 211)	-	(100.0%)
Cash/cash equivalents at the year end:	(0)	(0)	253 118	(2 301 068 354.5%)	-	-	-	-	253 118	(2 301 068 354.5%)	(198 414)	(43.4%)	(100.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	6 773	3.3%	5 896	2.9%	6 778	3.3%	185 845	90.5%	205 292	32.1%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	16 316	24.7%	10 613	16.1%	4 278	6.5%	34 728	52.7%	65 935	10.3%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 078	5.1%	3 407	3.4%	2 173	2.2%	88 863	89.3%	99 519	15.6%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 240	3.2%	905	2.3%	670	1.7%	35 817	92.7%	38 633	6.0%	-	-	-
Receivables from Exchange Transactions - Waste Management	1 217	2.5%	972	2.0%	803	1.6%	46 052	93.9%	49 044	7.7%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 777	1.7%	2 773	1.7%	2 698	1.6%	158 650	95.1%	166 898	26.1%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	671	5.0%	354	2.7%	172	1.3%	12 098	91.0%	13 294	2.1%	-	-	-
Total By Income Source	34 072	5.3%	24 919	3.9%	17 571	2.8%	562 053	88.0%	638 615	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	2 568	3.3%	2 473	3.1%	2 129	2.7%	71 670	90.9%	78 840	12.3%	-	-	-
Commercial	11 680	27.9%	5 630	13.4%	1 682	4.0%	22 884	54.6%	41 876	6.6%	-	-	-
Households	19 823	3.8%	16 817	3.2%	13 761	2.7%	467 498	90.3%	517 898	81.1%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	34 072	5.3%	24 919	3.9%	17 571	2.8%	562 053	88.0%	638 615	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	13 755	100.0%	-	-	-	-	-	-	13 755	104.1%
Bulk Water	2 941	100.0%	-	-	-	-	-	-	2 941	22.3%
PAYE deductions	2 752	100.0%	-	-	-	-	-	-	2 752	20.8%
VAT (output less input)	(7 665)	100.0%	-	-	-	-	-	-	(7 665)	(58.0%)
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	1 425	100.0%	-	-	-	-	-	-	1 425	10.8%
Other	-	-	-	-	-	-	-	-	-	-
Total	13 208	100.0%	-	-	-	-	-	-	13 208	100.0%

Contact Details

Municipal Manager	Mr Samuel Bambo	015 491 9604
Financial Manager	Mr Sasa Mulenga	015 491 9703

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MODIMOLLE-MOOKGOPONG (LIM368)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	462 037	462 037	124 722	27.0%	100 978	21.9%	102 613	22.2%	328 312	71.1%	82 513	67.7%	24.4%
Property rates	65 378	65 378	19 647	30.1%	15 866	24.3%	17 917	27.4%	53 430	81.7%	16 432	74.9%	9.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	162 181	162 181	30 524	18.8%	31 435	19.4%	31 611	19.5%	93 569	57.7%	36 815	72.3%	(14.1%)
Service charges - water revenue	42 031	42 031	14 345	34.1%	16 063	38.2%	15 762	37.5%	46 169	109.8%	298	49.2%	5 180.4%
Service charges - sanitation revenue	22 410	22 410	3 715	16.6%	3 686	16.4%	3 711	16.6%	11 112	49.6%	8 111	98.2%	(54.3%)
Service charges - refuse revenue	16 778	16 778	4 368	26.0%	4 405	26.3%	4 372	26.1%	13 145	78.3%	4 692	74.3%	(6.8%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	608	608	154	25.3%	118	19.4%	187	30.8%	460	75.6%	91	34.0%	104.6%
Interest earned - external investments	3 050	3 050	247	8.1%	245	8.0%	126	4.1%	619	20.3%	1 174	78.8%	(89.3%)
Interest earned - outstanding debtors	29 707	29 707	7 325	24.7%	8 797	29.6%	8 751	29.5%	24 874	83.7%	7 156	79.7%	22.3%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	161	161	-	-	-	-	-	-	-	-	0	.5%	(100.0%)
Licences and permits	8 173	8 173	516	6.3%	210	2.6%	205	2.5%	932	11.4%	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	208	18.2%	(100.0%)
Transfers recognised - operational	105 115	105 115	45 383	43.2%	15 896	15.1%	19 152	18.2%	80 431	76.5%	5 744	58.7%	233.4%
Other own revenue	6 445	6 445	(1 503)	(23.3%)	4 257	66.0%	819	12.7%	3 573	55.4%	1 792	119.3%	(54.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	573 771	573 771	9 544	1.7%	45 528	7.9%	142 868	24.9%	197 940	34.5%	119 651	58.2%	19.4%
Employee related costs	190 673	190 673	215	.1%	800	.4%	73 216	38.4%	74 232	38.9%	44 830	71.6%	63.3%
Remuneration of councillors	9 718	9 718	-	-	-	-	3 908	40.2%	3 908	40.2%	2 323	55.2%	68.2%
Debt impairment	26 665	26 665	1 109	4.2%	61	.2%	10	-	1 180	4.4%	1 550	6.8%	(99.4%)
Depreciation and asset impairment	76 947	76 947	-	-	-	-	114	.1%	114	.1%	-	-	(100.0%)
Finance charges	13 575	13 575	-	-	28	.2%	(28)	(.2%)	-	-	904	7.3%	(103.1%)
Bulk purchases	165 491	165 491	3 772	2.3%	30 096	18.2%	26 421	16.0%	60 289	36.4%	44 858	89.7%	(41.1%)
Other Materials	8 864	8 864	857	9.7%	179	2.0%	1 687	19.0%	2 723	30.7%	6 212	47.9%	(72.8%)
Contracted services	54 080	54 080	2 042	3.8%	21 767	40.2%	22 036	40.7%	45 845	84.8%	10 917	81.9%	101.9%
Transfers and grants	-	-	-	-	18	-	(18)	-	-	-	-	-	(100.0%)
Other expenditure	27 756	27 756	1 549	5.6%	(7 421)	(26.7%)	15 523	55.9%	9 650	34.8%	8 058	41.7%	92.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(111 734)	(111 734)	115 178		55 450		(40 255)		130 373		(37 138)		
Transfers recognised - capital	125 231	125 231	-	-	85 487	68.3%	(60 540)	(48.3%)	24 946	19.9%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	13 496	13 496	115 178		140 937		(100 796)		155 319		(37 138)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	13 496	13 496	115 178		140 937		(100 796)		155 319		(37 138)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	13 496	13 496	115 178		140 937		(100 796)		155 319		(37 138)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	13 496	13 496	115 178		140 937		(100 796)		155 319		(37 138)		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	125 231	125 231	7 754	6.2%	5 983	4.8%	13 015	10.4%	26 752	21.4%	23 362	42.0%	(44.3%)
National Government	125 231	125 231	7 754	6.2%	5 983	4.8%	13 015	10.4%	26 752	21.4%	23 362	42.0%	(44.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	125 231	125 231	7 754	6.2%	5 983	4.8%	13 015	10.4%	26 752	21.4%	23 362	42.0%	(44.3%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	125 231	125 231	7 754	6.2%	5 983	4.8%	13 015	10.4%	26 752	21.4%	23 362	42.0%	(44.3%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	2 844	2 844	36	1.3%	418	14.7%	673	23.7%	1 127	39.6%	308	27.6%	118.2%
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	2 844	2 844	36	1.3%	418	14.7%	673	23.7%	1 127	39.6%	308	27.6%	118.2%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	10 262	10 262	4 081	39.8%	219	2.1%	940	9.2%	5 241	51.1%	6 250	54.5%	(85.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	10 262	10 262	4 081	39.8%	219	2.1%	940	9.2%	5 241	51.1%	6 250	54.5%	(85.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	112 125	112 125	3 637	3.2%	5 345	4.8%	11 402	10.2%	20 384	18.2%	16 804	37.2%	(32.1%)
Electricity	8 000	8 000	843	10.5%	-	-	-	-	843	10.5%	17	30.2%	(100.0%)
Water	60 817	60 817	825	1.4%	1 657	2.7%	4 830	7.9%	7 312	12.0%	12 857	34.5%	(62.4%)
Waste Water Management	38 808	38 808	1 679	4.3%	3 688	9.5%	6 572	16.9%	11 939	30.8%	3 930	51.7%	67.2%
Waste Management	4 500	4 500	290	6.4%	-	-	-	-	290	6.4%	-	74.1%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget Main appropriation	2017/18 Budget Adjusted Budget	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter 1st Q as % of Main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter 2nd Q as % of Main appropriation	2017/18 Third Quarter Actual Expenditure	2017/18 Third Quarter 3rd Q as % of adjusted budget	2017/18 Year to Date Actual Expenditure	2017/18 Year to Date Total Expenditure as % of adjusted budget	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	553 287	553 287	173 845	31.4%	140 709	25.4%	136 238	24.6%	450 793	81.5%	126 791	81.3%	7.5%
Property rates, penalties and collection charges	62 109	62 109	12 002	19.3%	11 766	18.9%	14 518	23.4%	38 286	61.6%	10 161	56.6%	42.9%
Service charges	233 546	233 546	38 991	16.7%	41 189	17.6%	40 510	17.3%	120 690	51.7%	41 994	65.2%	(3.5%)
Other revenue	15 325	15 325	15 373	100.3%	36 952	241.1%	17 458	113.9%	69 783	455.4%	11 347	234.7%	53.9%
Government - operating	105 115	105 115	46 477	44.2%	15 960	15.2%	25 216	24.0%	87 653	83.4%	23 827	84.3%	5.8%
Government - capital	125 231	125 231	59 604	47.6%	33 851	27.0%	36 735	29.3%	130 190	104.0%	37 494	101.4%	(2.0%)
Interest	11 962	11 962	1 398	11.7%	991	8.3%	1 801	15.1%	4 191	35.0%	1 968	40.1%	(8.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(427 917)	(427 917)	(72 389)	16.9%	(110 334)	25.8%	(127 655)	29.8%	(310 378)	72.5%	(108 559)	78.7%	17.6%
Suppliers and employees	(425 911)	(425 911)	(72 389)	17.0%	(110 334)	25.9%	(127 655)	30.0%	(310 378)	72.9%	(107 652)	79.1%	18.6%
Finance charges	(2 006)	(2 006)	-	-	-	-	-	-	-	-	(906)	43.0%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	125 370	125 370	101 456	80.9%	30 375	24.2%	8 584	6.8%	140 415	112.0%	18 232	94.0%	(52.9%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	13 700	-	13 700	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	13 700	-	13 700	-	-	-	(100.0%)
Payments	(125 231)	(125 231)	(7 754)	6.2%	(5 983)	4.8%	(15 782)	12.6%	(29 519)	23.6%	(23 362)	42.0%	(32.4%)
Capital assets	(125 231)	(125 231)	(7 754)	6.2%	(5 983)	4.8%	(15 782)	12.6%	(29 519)	23.6%	(23 362)	42.0%	(32.4%)
Net Cash from/(used) Investing Activities	(125 231)	(125 231)	(7 754)	6.2%	(5 983)	4.8%	(2 082)	1.7%	(15 819)	12.6%	(23 362)	42.0%	(91.1%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	(37)	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	(37)	-	(100.0%)
Payments	(160)	(160)	-	-	-	-	-	-	-	-	(143)	44.5%	(100.0%)
Repayment of borrowing	(160)	(160)	-	-	-	-	-	-	-	-	(143)	44.5%	(100.0%)
Net Cash from/(used) Financing Activities	(160)	(160)	-	-	-	-	-	-	-	-	(179)	48.1%	(100.0%)
Net Increase/(Decrease) in cash held	(20)	(20)	93 702	(467 386.8%)	24 392	(121 669.6%)	6 502	(32 430.9%)	124 596	(621 487.4%)	(5 309)	(66.9%)	(222.5%)
Cash/cash equivalents at the year begin:	522	522	(74 109)	(14 184.7%)	19 593	3 750.2%	43 985	8 418.9%	(74 109)	(14 184.7%)	63 259	100.0%	(30.5%)
Cash/cash equivalents at the year end:	502	502	19 593	3 899.8%	43 985	8 754.9%	50 487	10 049.0%	50 487	10 049.0%	57 950	11 091.7%	(12.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	5 268	7.3%	4 017	5.5%	2 488	3.4%	60 674	83.7%	72 447	20.4%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 509	16.6%	2 228	5.7%	1 571	4.0%	28 843	73.7%	39 152	11.0%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 769	5.7%	2 587	3.1%	2 404	2.9%	73 583	88.3%	83 343	23.5%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 064	3.6%	836	2.8%	790	2.7%	26 962	90.9%	29 651	8.3%	-	-	-
Receivables from Exchange Transactions - Waste Management	1 234	5.1%	862	3.6%	818	3.4%	21 353	88.0%	24 267	6.8%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 236	4.0%	3 123	3.9%	3 020	3.7%	71 699	88.4%	81 077	22.8%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 158	4.6%	947	3.7%	528	2.1%	22 798	89.6%	25 432	7.2%	-	-	-
Total By Income Source	23 238	6.5%	14 600	4.1%	11 619	3.3%	305 912	86.1%	355 369	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	1 801	8.7%	1 408	6.8%	770	3.7%	16 651	80.7%	20 630	5.8%	-	-	-
Commercial	5 936	9.3%	2 311	3.6%	2 130	3.3%	53 429	83.7%	63 807	18.0%	-	-	-
Households	13 737	5.7%	9 671	4.0%	7 963	3.3%	210 423	87.0%	241 795	68.0%	-	-	-
Other	1 763	6.1%	1 210	4.2%	756	2.6%	25 408	87.2%	29 137	8.2%	-	-	-
Total By Customer Group	23 238	6.5%	14 600	4.1%	11 620	3.3%	305 912	86.1%	355 369	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	26 489	71.5%	6 534	17.6%	4 010	10.8%	-	-	37 033	43.4%
Bulk Water	866	5.9%	1 719	11.8%	81	.6%	11 917	81.7%	14 583	17.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	822	2.5%	272	.8%	28	.1%	31 524	96.6%	32 646	38.3%
Auditor-General	-	-	-	-	-	-	999	100.0%	999	1.2%
Other	-	-	-	-	-	-	-	-	-	-
Total	28 177	33.0%	8 526	10.0%	4 119	4.8%	44 440	52.1%	85 262	100.0%

Contact Details

Municipal Manager	Mr OMBALI PHINEAS SEBOLA	014 718 2077
Financial Manager	Mr Sithole M.J	014 718 2052

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: WATERBERG (DC36)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	133 181	135 181	52 099	39.1%	38 240	28.7%	32 095	23.7%	122 434	90.6%	31 817	87.2%	.9%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	1 966	1 966	216	11.0%	268	13.6%	196	10.0%	680	34.6%	202	53.0%	(3.0%)
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	7 795	9 795	2 676	34.3%	2 235	28.7%	2 403	24.5%	7 314	74.7%	3 050	103.0%	(21.2%)
Interest earned - outstanding debtors	0	0	0	1.9%	0	18.8%	0	3.8%	0	34.9%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	123 388	123 388	49 204	39.9%	35 731	29.0%	29 486	23.9%	114 421	92.7%	28 555	87.4%	3.3%
Other own revenue	32	32	3	7.9%	6	19.8%	10	32.7%	19	60.4%	10	4.1%	3.1%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	161 728	163 928	29 663	18.3%	18 247	11.3%	8 924	5.4%	56 834	34.7%	34 563	55.7%	(74.2%)
Employee related costs	90 832	88 443	20 814	22.9%	3	-	23	-	20 840	23.6%	17 385	63.3%	(99.9%)
Remuneration of councillors	7 841	8 081	1 781	22.7%	-	-	-	-	1 781	22.0%	1 698	66.3%	(100.0%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	8 691	8 691	-	-	-	-	-	-	-	-	343	12.0%	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	6 964	6 964	285	4.1%	317	4.6%	182	2.6%	784	11.3%	2 742	35.0%	(93.4%)
Transfers and grants	3 000	3 200	1 559	52.0%	11 290	376.3%	3 569	111.5%	16 419	513.1%	7 566	-	(52.8%)
Other expenditure	44 400	48 549	5 223	11.8%	6 636	14.9%	5 150	10.6%	17 009	35.0%	4 829	20.7%	6.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	41.1%	-
Surplus/(Deficit)	(28 547)	(28 747)	22 436		19 994		23 170		65 600		(2 746)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(28 547)	(28 747)	22 436		19 994		23 170		65 600		(2 746)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(28 547)	(28 747)	22 436		19 994		23 170		65 600		(2 746)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(28 547)	(28 747)	22 436		19 994		23 170		65 600		(2 746)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(28 547)	(28 747)	22 436		19 994		23 170		65 600		(2 746)		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	300	300	-	-	-	-	-	-	-	-	-	-	-
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	300	300	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	300	300	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	300	300	-	-	-	-	-	-	-	-	-	-	-
Governance and Administration	300	300	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	300	300	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	133 181	133 181	52 099	39.1%	38 240	28.7%	32 095	24.1%	122 434	91.9%	31 817	87.2%	.9%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	9 793	9 793	216	2.2%	268	2.7%	196	2.0%	680	6.9%	202	53.0%	(3.0%)
Other revenue	-	-	3	-	6	-	10	-	19	-	10	4.1%	3.1%
Government - operating	123 388	123 388	49 204	39.9%	35 731	29.0%	29 486	23.9%	114 421	92.7%	28 555	87.4%	3.3%
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	2 677	-	2 235	-	2 403	-	7 314	-	3 050	103.0%	(21.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(146 666)	(146 666)	(29 663)	20.2%	(18 247)	12.4%	(8 924)	6.1%	(56 834)	38.8%	(34 220)	59.5%	(73.9%)
Suppliers and employees	(143 666)	(143 666)	(28 104)	19.6%	(6 956)	4.8%	(5 355)	3.7%	(40 415)	28.1%	(26 653)	45.1%	(79.9%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(3 000)	(3 000)	(1 559)	52.0%	(11 290)	376.3%	(3 569)	119.0%	(16 419)	547.3%	(7 566)	-	(52.8%)
Net Cash from/(used) Operating Activities	(13 485)	(13 485)	22 436	(166.4%)	19 994	(148.3%)	23 170	(171.8%)	65 600	(486.5%)	(2 403)	(300.4%)	(1 064.2%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(13 485)	(13 485)	22 436	(166.4%)	19 994	(148.3%)	23 170	(171.8%)	65 600	(486.5%)	(2 403)	(300.4%)	(1 064.2%)
Cash/cash equivalents at the year begin:	5 005	5 005	104 295	2 083.7%	126 731	2 532.0%	146 725	2 931.5%	104 295	2 083.7%	154 551	-	(5.1%)
Cash/cash equivalents at the year end:	(8 480)	(8 480)	126 731	(1 494.6%)	146 725	(1 730.3%)	169 895	(2 003.6%)	169 895	(2 003.6%)	152 148	(1 244.9%)	11.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	61	97.7%	1	2.0%	0	.3%	-	-	62	100.0%	-	-	-
Total By Income Source	61	97.7%	1	2.0%	0	.3%	-	-	62	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	61	97.7%	1	2.0%	0	.3%	-	-	62	100.0%	-	-	-
Total By Customer Group	61	97.7%	1	2.0%	0	.3%	-	-	62	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	452	100.0%	-	-	-	-	-	-	452	100.0%
Total	452	100.0%	-	-	-	-	-	-	452	100.0%

Contact Details

Municipal Manager	Mr Samuel Mabotja	014 718 3321
Financial Manager	Ms Gladwin Tloubatla	014 718 3319

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: EPHRAIM MOGALE (LIM471)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	241 629	241 629	80 820	33.4%	27 493	11.4%	61 903	25.6%	170 216	70.4%	59 131	87.8%	4.7%
Property rates	35 128	35 128	8 759	24.9%	8 560	24.4%	8 562	24.4%	25 881	73.7%	9 871	82.8%	(13.3%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	48 686	48 686	10 964	22.5%	13 679	28.1%	12 461	25.6%	37 105	76.2%	11 573	73.8%	7.7%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	4 968	4 968	1 003	20.2%	1 008	20.3%	949	19.1%	2 960	59.6%	2 908	109.1%	(67.4%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	151	151	214	141.3%	80	52.6%	35	23.3%	329	217.2%	-	28.9%	(100.0%)
Interest earned - external investments	6 933	6 933	1 369	19.7%	662	9.6%	2 961	42.7%	4 992	72.0%	1 075	27.0%	175.5%
Interest earned - outstanding debtors	5 037	5 037	982	19.5%	1 524	30.3%	1 610	32.0%	4 116	81.7%	1 070	73.0%	50.4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	263	263	18	6.8%	23	8.6%	26	9.8%	66	25.2%	38	78.0%	(32.8%)
Licences and permits	3 181	3 181	1 887	59.3%	1 363	42.8%	2 124	66.8%	5 374	168.9%	587	59.7%	261.8%
Agency services	7 636	7 636	1 599	20.9%	-	-	335	4.4%	1 935	25.3%	1 399	73.8%	(76.0%)
Transfers recognised - operational	127 358	127 358	51 570	40.5%	-	-	30 941	24.3%	82 511	64.8%	29 737	98.0%	4.1%
Other own revenue	2 288	2 288	2 455	107.3%	595	26.0%	1 898	83.0%	4 948	216.3%	553	145.8%	243.1%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	320	53.3%	(100.0%)
Operating Expenditure	270 154	270 154	87 763	32.5%	66 472	24.6%	40 807	15.1%	195 042	72.2%	44 161	47.5%	(7.6%)
Employee related costs	82 322	82 322	16 847	20.5%	17 939	21.8%	17 830	21.7%	52 615	63.9%	14 544	60.0%	22.6%
Remuneration of councillors	12 596	12 596	3 473	27.6%	2 911	23.1%	3 204	25.4%	9 589	76.1%	2 654	67.9%	20.7%
Debt impairment	7 514	7 514	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	45 000	45 000	-	-	-	-	-	-	-	-	-	-	-
Finance charges	422	422	91	21.6%	35	8.3%	25	6.0%	152	35.9%	204	153.6%	(87.6%)
Bulk purchases	31 703	31 703	6 940	21.9%	6 591	20.8%	6 684	21.1%	20 215	63.8%	8 610	63.6%	(22.4%)
Other Materials	10 854	10 854	322	3.0%	585	5.4%	809	7.5%	1 716	15.8%	2 033	29.8%	(60.2%)
Contracted services	13 509	13 509	5 805	43.0%	2 298	17.0%	1 958	14.5%	10 061	74.5%	-	14.4%	(100.0%)
Transfers and grants	2 910	2 910	-	-	-	-	100	3.4%	100	3.4%	8	.3%	1 216.2%
Other expenditure	63 323	63 323	54 285	85.7%	35 441	56.0%	10 197	16.1%	99 924	157.8%	15 673	73.5%	(34.9%)
Loss on disposal of PPE	-	-	-	-	671	-	-	-	671	-	435	-	(100.0%)
Surplus/(Deficit)	(28 525)	(28 525)	(6 943)		(38 979)		21 095		(24 826)		14 970		
Transfers recognised - capital	44 810	44 810	74 216	165.6%	41 255	92.1%	-	-	115 471	257.7%	1 283	4.5%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	16 285	16 285	67 274		2 276		21 095		90 645		16 253		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	16 285	16 285	67 274		2 276		21 095		90 645		16 253		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	16 285	16 285	67 274		2 276		21 095		90 645		16 253		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	16 285	16 285	67 274		2 276		21 095		90 645		16 253		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	61 285	9 424	4 649	7.6%	29 548	48.2%	16 396	174.0%	50 593	536.8%	6 727	24.3%	143.7%
National Government	44 810	-	-	-	29 497	65.8%	14 247	-	43 744	-	4 630	14.0%	207.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	44 810	-	-	-	29 497	65.8%	14 247	-	43 744	-	4 630	14.0%	207.7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	16 475	9 424	4 649	28.2%	51	.3%	2 149	22.8%	6 849	72.7%	2 097	13.8%	2.5%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	61 285	9 424	4 649	7.6%	29 548	48.2%	16 396	174.0%	50 593	536.8%	6 727	24.3%	143.7%
Governance and Administration	2 090	2 045	31	1.5%	51	2.4%	69	3.4%	151	7.4%	385	28.8%	(82.1%)
Executive & Council	1 050	1 050	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 040	680	5	.5%	-	-	-	-	5	.7%	-	-	-
Corporate Services	-	315	26	-	51	-	69	22.0%	146	46.3%	385	-	(82.1%)
Community and Public Safety	3 570	2 120	-	-	-	-	455	21.5%	455	21.5%	-	-	(100.0%)
Community & Social Services	2 470	2 070	-	-	-	-	160	7.7%	160	7.7%	-	.1%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	900	-	-	-	-	-	295	-	295	-	-	-	(100.0%)
Housing	200	50	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	52 035	3 112	4 619	8.9%	29 497	56.7%	14 247	457.8%	48 363	1 554.0%	5 871	15.2%	142.7%
Planning and Development	1 500	1 600	-	-	-	-	-	-	-	-	-	-	-
Road Transport	50 535	1 512	4 619	9.1%	29 497	58.4%	14 247	942.2%	48 363	3 198.4%	5 871	15.2%	142.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	3 590	2 147	-	-	-	-	1 625	75.7%	1 625	75.7%	470	122.1%	245.5%
Electricity	2 200	2 147	-	-	-	-	1 146	53.4%	1 146	53.4%	470	9.6%	143.8%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 390	-	-	-	-	-	479	-	479	-	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget Main appropriation	2017/18 Budget Adjusted Budget	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter 1st Q as % of Main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter 2nd Q as % of Main appropriation	2017/18 Third Quarter Actual Expenditure	2017/18 Third Quarter 3rd Q as % of adjusted budget	2017/18 Year to Date Actual Expenditure	2017/18 Year to Date Total Expenditure as % of adjusted budget	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	269 351	290 682	118 304	43.9%	25 459	9.5%	54 899	18.9%	198 662	68.3%	53 207	81.1%	3.2%
Property rates, penalties and collection charges	28 805	28 753	4 625	16.1%	6 559	22.8%	5 246	18.2%	16 430	57.1%	4 745	57.0%	10.6%
Service charges	43 897	53 597	10 457	23.8%	12 840	29.3%	12 923	24.1%	36 220	67.6%	13 300	89.7%	(2.8%)
Other revenue	13 519	20 291	28 861	213.5%	3 482	25.8%	4 309	21.2%	36 651	180.6%	3 794	82.4%	13.6%
Government - operating	127 358	127 358	53 452	42.0%	-	-	30 941	24.3%	84 393	66.3%	29 783	99.4%	3.9%
Government - capital	44 810	44 810	20 447	45.6%	-	-	-	-	20 447	45.6%	464	39.2%	(100.0%)
Interest	10 963	15 873	462	4.2%	2 579	23.5%	1 481	9.3%	4 522	28.5%	1 120	46.8%	32.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(219 140)	(273 059)	(46 022)	21.0%	(55 298)	25.2%	(39 864)	14.6%	(141 185)	51.7%	(48 791)	59.9%	(18.3%)
Suppliers and employees	(215 807)	(270 236)	(45 627)	21.1%	(55 063)	25.5%	(39 521)	14.6%	(140 210)	51.9%	(43 560)	58.0%	(9.3%)
Finance charges	(422)	(422)	(198)	46.9%	(35)	8.3%	(42)	9.8%	(275)	65.0%	(74)	44.6%	(43.8%)
Transfers and grants	(2 910)	(2 401)	(198)	6.8%	(200)	6.9%	(302)	12.6%	(700)	29.1%	(5 157)	209.9%	(94.1%)
Net Cash from/(used) Operating Activities	50 211	17 623	72 281	144.0%	(29 838)	(59.4%)	15 035	85.3%	57 478	326.2%	4 416	160.9%	240.5%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(61 285)	-	-	-	(8 979)	14.7%	(4 474)	-	(13 454)	-	(3 710)	16.5%	20.6%
Capital assets	(61 285)	-	-	-	(8 979)	14.7%	(4 474)	-	(13 454)	-	(3 710)	16.5%	20.6%
Net Cash from/(used) Investing Activities	(61 285)	-	-	-	(8 979)	14.7%	(4 474)	-	(13 454)	-	(3 710)	17.1%	20.6%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	(126)	-	(126)	-	(225)	57.1%	(43.8%)
Repayment of borrowing	-	-	-	-	-	-	(126)	-	(126)	-	(225)	57.1%	(43.8%)
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	(126)	-	(126)	-	(225)	57.1%	(43.8%)
Net Increase/(Decrease) in cash held	(11 074)	17 623	72 281	(652.7%)	(38 818)	350.5%	10 434	59.2%	43 898	249.1%	481	(460.0%)	2 069.8%
Cash/cash equivalents at the year begin:	130 000	-	118 926	91.5%	191 208	147.1%	152 390	-	118 926	-	176 590	92.2%	(13.7%)
Cash/cash equivalents at the year end:	118 926	17 623	191 208	160.8%	152 390	128.1%	162 824	923.9%	162 824	923.9%	177 071	181.7%	(8.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 854	37.6%	553	5.4%	288	2.8%	5 554	54.2%	10 249	10.9%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 539	4.1%	1 422	2.3%	1 382	2.2%	56 291	91.3%	61 633	65.8%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	276	9.0%	114	3.7%	101	3.3%	2 564	83.9%	3 054	3.3%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	731	3.9%	609	3.3%	496	2.7%	16 868	90.2%	18 704	20.0%	-	-	-
Total By Income Source	7 400	7.9%	2 698	2.9%	2 267	2.4%	81 276	86.8%	93 640	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	7 400	7.9%	2 698	2.9%	2 267	2.4%	81 276	86.8%	93 640	100.0%	-	-	-
Total By Customer Group	7 400	7.9%	2 698	2.9%	2 267	2.4%	81 276	86.8%	93 640	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Ms Monica Mathebela	013 261 8403
Financial Manager	Ms Khabo Ramosibi	013 261 8447

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: ELIAS MOTSOALEDI (LIM472)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	392 023	444 744	137 794	35.1%	100 258	25.6%	92 330	20.8%	330 382	74.3%	44 622	77.2%	106.9%
Property rates	26 472	34 805	11 106	42.0%	7 401	28.0%	7 506	21.6%	26 013	74.7%	5 593	71.0%	34.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	81 206	81 206	18 873	23.2%	18 397	22.7%	11 912	14.7%	49 182	60.6%	20 059	79.9%	(40.6%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	8 616	11 616	3 563	41.4%	1 886	21.9%	2 028	17.5%	7 476	64.4%	1 776	74.1%	14.2%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 935	1 000	147	7.6%	302	15.6%	192	19.2%	640	64.0%	291	43.9%	(34.1%)
Interest earned - external investments	3 701	2 500	689	18.6%	312	8.4%	540	21.6%	1 540	61.6%	663	59.0%	(18.6%)
Interest earned - outstanding debtors	6 260	14 260	4 566	72.9%	1 606	25.7%	7 064	49.5%	13 236	92.8%	1 748	73.4%	304.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	30 000	55 016	2 410	8.0%	1 331	4.4%	2 462	4.5%	6 203	11.3%	804	16.9%	206.4%
Licences and permits	5 171	4 500	1 187	23.0%	821	15.9%	1 452	32.3%	3 459	76.9%	729	63.6%	99.2%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	226 163	226 163	94 908	42.0%	62 397	27.6%	56 666	25.1%	213 971	94.6%	12 677	80.4%	347.0%
Other own revenue	2 499	13 678	345	13.8%	5 806	232.4%	110	.8%	6 261	45.8%	283	68.2%	(61.1%)
Gains on disposal of PPE	-	-	-	-	-	-	2 400	-	2 400	-	-	-	(100.0%)
Operating Expenditure	386 388	431 132	79 840	20.7%	104 013	26.9%	76 442	17.7%	260 295	60.4%	67 395	59.9%	13.4%
Employee related costs	123 460	126 137	19 563	15.8%	51 814	42.0%	28 911	22.9%	100 287	79.5%	26 570	76.1%	8.8%
Remuneration of councillors	22 113	23 430	5 083	23.0%	5 084	23.0%	6 094	26.0%	16 260	69.4%	5 538	74.2%	10.0%
Debt impairment	26 372	26 372	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	51 200	51 200	-	-	-	-	-	-	-	-	27	.1%	(100.0%)
Finance charges	3 124	2 124	196	6.3%	95	3.0%	112	5.3%	403	19.0%	465	65.9%	(76.0%)
Bulk purchases	69 165	70 165	14 269	20.6%	16 217	23.4%	16 817	24.0%	47 303	67.4%	9 984	63.7%	68.4%
Other Materials	13 497	11 821	2 800	20.7%	3 811	28.2%	2 492	21.1%	9 103	77.0%	2 421	65.3%	2.9%
Contracted services	25 350	65 237	18 426	72.7%	13 215	52.1%	11 544	17.7%	43 185	66.2%	10 931	83.0%	5.6%
Transfers and grants	3 724	3 724	3 194	85.8%	2 617	70.3%	308	8.3%	6 118	164.3%	1 255	101.3%	(75.5%)
Other expenditure	48 384	50 923	16 310	33.7%	11 160	23.1%	10 164	20.0%	37 634	73.9%	10 205	62.8%	(.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	5 635	13 612	57 954		(3 754)		15 888		70 088		(22 772)		
Transfers recognised - capital	70 860	91 349	23 906	33.7%	26 369	37.2%	14 747	16.1%	65 023	71.2%	12 339	62.5%	19.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	76 495	104 961	81 859		22 615		30 636		135 110		(10 433)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	76 495	104 961	81 859		22 615		30 636		135 110		(10 433)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	76 495	104 961	81 859		22 615		30 636		135 110		(10 433)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	76 495	104 961	81 859		22 615		30 636		135 110		(10 433)		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	77 302	104 560	18 578	24.0%	27 486	35.6%	19 695	18.8%	65 759	62.9%	5 858	61.9%	236.2%
National Government	62 158	80 131	17 989	28.9%	22 747	36.6%	13 073	16.3%	53 809	67.2%	4 683	61.4%	179.1%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	62 158	80 131	17 989	28.9%	22 747	36.6%	13 073	16.3%	53 809	67.2%	4 683	61.4%	179.1%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	15 144	24 429	589	3.9%	4 739	31.3%	6 622	27.1%	11 950	48.9%	1 175	63.5%	463.6%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	77 302	104 560	18 578	24.0%	27 486	35.6%	19 695	18.8%	65 759	62.9%	5 858	61.9%	236.2%
Governance and Administration	500	1 300	378	75.6%	-	-	112	8.6%	490	37.7%	675	73.1%	(83.5%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	500	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	1 300	378	-	-	-	112	8.6%	490	37.7%	675	-	(83.5%)
Community and Public Safety	700	400	-	-	-	-	285	71.3%	285	71.3%	-	(162.2%)	(100.0%)
Community & Social Services	-	400	-	-	-	-	285	71.3%	285	71.3%	-	(188.8%)	(100.0%)
Sport And Recreation	700	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	62 944	89 536	15 509	24.6%	24 289	38.6%	18 527	20.7%	58 325	65.1%	4 026	73.0%	360.2%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	62 944	89 536	15 509	24.6%	24 289	38.6%	18 527	20.7%	58 325	65.1%	4 026	73.0%	360.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	13 158	13 324	2 691	20.5%	3 197	24.3%	771	5.8%	6 659	50.0%	1 156	16.5%	(33.3%)
Electricity	13 158	13 324	2 691	20.5%	3 197	24.3%	771	5.8%	6 659	50.0%	1 156	17.1%	(33.3%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	420 374	436 173	147 793	35.2%	136 018	32.4%	121 923	28.0%	405 734	93.0%	85 194	95.2%	43.1%
Property rates, penalties and collection charges	21 177	26 104	4 108	19.4%	5 097	24.1%	4 769	18.3%	13 974	53.5%	5 013	57.4%	(4.9%)
Service charges	83 078	79 245	15 445	18.6%	16 333	19.7%	16 149	20.4%	47 928	60.5%	17 939	73.5%	(10.0%)
Other revenue	13 516	24 449	4 415	32.7%	13 208	97.7%	16 797	68.7%	34 420	140.8%	4 214	117.4%	298.6%
Government - operating	226 163	226 163	94 987	42.0%	74 988	33.2%	56 188	24.8%	226 163	100.0%	54 260	100.0%	3.6%
Government - capital	70 860	74 860	28 330	40.0%	25 933	36.6%	27 597	36.9%	81 860	109.4%	2 573	113.3%	972.6%
Interest	5 579	5 352	507	9.1%	460	8.2%	422	7.9%	1 389	26.0%	1 194	58.5%	(64.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(327 272)	(333 453)	(112 327)	34.3%	(96 867)	29.6%	(90 353)	27.1%	(299 547)	89.8%	(71 734)	87.2%	26.0%
Suppliers and employees	(320 424)	(324 329)	(108 937)	34.0%	(94 155)	29.4%	(89 933)	27.7%	(293 026)	90.3%	(48 971)	80.4%	83.6%
Finance charges	(3 124)	(2 124)	(196)	6.3%	(95)	3.0%	(112)	5.3%	(403)	19.0%	(10 257)	430.0%	(98.9%)
Transfers and grants	(3 724)	(7 000)	(3 194)	85.8%	(2 617)	70.3%	(308)	4.4%	(6 118)	87.4%	(12 506)	601.8%	(97.5%)
Net Cash from/(used) Operating Activities	93 102	102 719	35 466	38.1%	39 151	42.1%	31 570	30.7%	106 187	103.4%	13 460	123.0%	134.5%
Cash Flow from Investing Activities													
Receipts	-	600	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	600	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(77 302)	(99 255)	(19 514)	25.2%	(33 619)	43.5%	(18 147)	18.3%	(71 280)	71.8%	(5 077)	61.5%	257.4%
Capital assets	(77 302)	(99 255)	(19 514)	25.2%	(33 619)	43.5%	(18 147)	18.3%	(71 280)	71.8%	(5 077)	61.5%	257.4%
Net Cash from/(used) Investing Activities	(77 302)	(98 655)	(19 514)	25.2%	(33 619)	43.5%	(18 147)	18.4%	(71 280)	72.3%	(5 077)	61.5%	257.4%
Cash Flow from Financing Activities													
Receipts	111	(433)	99	89.5%	666	599.7%	199	(46.0%)	964	(222.5%)	939	(5 586.0%)	(78.8%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	111	(433)	99	89.5%	666	599.7%	199	(46.0%)	964	(222.5%)	939	(5 586.0%)	(78.8%)
Payments	(8 608)	(8 608)	(1 659)	19.3%	(628)	7.3%	(3 447)	40.0%	(5 733)	66.6%	(1 689)	75.3%	104.0%
Repayment of borrowing	(8 608)	(8 608)	(1 659)	19.3%	(628)	7.3%	(3 447)	40.0%	(5 733)	66.6%	(1 689)	75.3%	104.0%
Net Cash from/(used) Financing Activities	(8 497)	(9 041)	(1 559)	18.4%	38	(.4%)	(3 247)	35.9%	(4 769)	52.7%	(751)	56.0%	332.5%
Net Increase/(Decrease) in cash held	7 304	(4 977)	14 393	197.1%	5 570	76.3%	10 175	(204.5%)	30 139	(605.6%)	7 632	(1 423.1%)	33.3%
Cash/cash equivalents at the year begin:	25 664	20 944	20 913	81.5%	35 306	137.6%	40 876	195.2%	20 913	99.9%	56 733	97.7%	(28.0%)
Cash/cash equivalents at the year end:	32 968	15 967	35 306	107.1%	40 876	124.0%	51 052	319.7%	51 052	319.7%	64 366	778.9%	(20.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 656	46.3%	2 003	16.4%	711	5.8%	3 835	31.4%	12 205	21.2%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 533	10.1%	1 247	5.0%	898	3.6%	20 404	81.4%	25 082	43.6%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	793	13.5%	446	7.6%	384	6.5%	4 237	72.3%	5 860	10.2%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	49	3.9%	21	1.7%	75	5.9%	1 128	88.6%	1 273	2.2%	-	-	-
Interest on Arrear Debtor Accounts	607	4.0%	562	3.7%	537	3.6%	13 336	88.7%	15 042	26.1%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	280	(14.8%)	133	(7.0%)	70	(3.7%)	(2 376)	125.5%	(1 893)	(3.3%)	-	-	-
Total By Income Source	9 918	17.2%	4 412	7.7%	2 674	4.6%	40 564	70.5%	57 568	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	1 032	10.8%	790	8.3%	551	5.8%	7 189	75.2%	9 563	16.6%	-	-	-
Commercial	5 018	50.3%	1 262	12.6%	472	4.7%	3 232	32.4%	9 984	17.3%	-	-	-
Households	2 976	14.9%	1 723	8.6%	1 026	5.1%	14 282	71.4%	20 007	34.8%	-	-	-
Other	892	5.0%	637	3.5%	625	3.5%	15 861	88.0%	18 014	31.3%	-	-	-
Total By Customer Group	9 918	17.2%	4 412	7.7%	2 674	4.6%	40 564	70.5%	57 568	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mrs Ramakgahlela Maredi	013 262 3056
Financial Manager	Mr George Mapheto	013 262 3056

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MAKHUDUTHAMAGA (LIM473)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	315 338	322 853	125 774	39.9%	100 440	31.9%	157 703	48.8%	383 917	118.9%	79 843	90.3%	97.5%
Property rates	38 841	37 728	9 427	24.3%	9 427	24.3%	9 431	25.0%	28 285	75.0%	9 473	75.0%	(.4%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	121	121	32	26.4%	30	24.6%	25	20.7%	87	71.7%	25	62.8%	1.1%
Interest earned - external investments	12 259	9 028	2 168	17.7%	1 988	16.2%	1 987	22.0%	6 144	68.0%	2 304	57.8%	(13.8%)
Interest earned - outstanding debtors	21 058	33 651	8 505	40.4%	8 486	40.3%	8 274	24.6%	25 265	75.1%	7 640	92.9%	8.3%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	632	265	8	1.3%	30	4.7%	32	12.1%	70	26.5%	150	80.7%	(78.5%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	419	-	(100.0%)
Agency services	5 169	5 169	1 521	29.4%	1 329	25.7%	1 020	19.7%	3 870	74.9%	942	59.4%	8.3%
Transfers recognised - operational	236 226	236 226	97 900	41.4%	79 062	33.5%	136 854	57.9%	313 816	132.8%	57 616	94.1%	137.5%
Other own revenue	1 032	665	6 212	602.0%	89	8.6%	80	12.1%	6 381	959.0%	1 274	271.3%	(93.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	0	-	(100.0%)
Operating Expenditure	268 817	327 150	68 977	25.7%	73 415	27.3%	70 150	21.4%	212 542	65.0%	47 482	51.0%	47.7%
Employee related costs	72 815	69 635	15 003	20.6%	15 652	21.5%	15 791	22.7%	46 445	66.7%	13 682	62.8%	15.4%
Remuneration of councillors	22 040	22 040	5 057	22.9%	5 035	22.8%	5 256	23.8%	15 348	69.6%	4 922	70.1%	6.8%
Debt impairment	28 049	28 049	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	21 500	23 218	5 282	24.6%	5 529	25.7%	5 434	23.4%	16 244	70.0%	4 910	72.6%	10.7%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	35 647	113 655	16 492	46.3%	12 397	34.8%	7 549	6.6%	36 438	32.1%	4 417	36.0%	70.9%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	88 766	70 554	27 144	30.6%	34 801	39.2%	36 121	51.2%	98 066	139.0%	19 551	61.9%	84.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	46 521	(4 297)	56 796		27 026		87 553		171 376		32 362		
Transfers recognised - capital	76 196	82 196	22 847	30.0%	24 730	32.5%	21 204	25.8%	68 781	83.7%	17 851	72.8%	18.8%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	122 717	77 899	79 644		51 756		108 758		240 157		50 212		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	122 717	77 899	79 644		51 756		108 758		240 157		50 212		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	122 717	77 899	79 644		51 756		108 758		240 157		50 212		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	122 717	77 899	79 644		51 756		108 758		240 157		50 212		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	144 962	149 320	63 358	43.7%	40 240	27.8%	27 452	18.4%	131 049	87.8%	31 974	61.3%	(14.1%)
National Government	144 962	149 320	63 358	43.7%	40 240	27.8%	27 452	18.4%	131 049	87.8%	31 974	61.3%	(14.1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	144 962	149 320	63 358	43.7%	40 240	27.8%	27 452	18.4%	131 049	87.8%	31 974	61.3%	(14.1%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	144 962	149 320	63 358	43.7%	40 240	27.8%	27 452	18.4%	131 049	87.8%	31 974	61.3%	(14.1%)
Governance and Administration	10 000	10 500	4 965	49.7%	606	6.1%	1 281	12.2%	6 852	65.3%	10 529	79.1%	(87.8%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	899	-	(100.0%)
Budget & Treasury Office	10 000	5 000	-	-	606	6.1%	783	15.7%	1 390	27.8%	7 531	52.2%	(89.6%)
Corporate Services	-	5 500	4 965	-	-	-	498	9.0%	5 463	99.3%	2 099	-	(76.3%)
Community and Public Safety	1 200	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	1 200	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	115 462	120 520	55 941	48.4%	36 977	32.0%	24 071	20.0%	116 988	97.1%	21 445	58.7%	12.2%
Planning and Development	2 000	-	980	49.0%	-	-	-	-	980	-	-	41.2%	-
Road Transport	113 462	120 520	54 960	48.4%	36 977	32.6%	24 071	20.0%	116 008	96.3%	21 445	59.1%	12.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	18 300	18 300	2 452	13.4%	2 657	14.5%	2 100	11.5%	7 209	39.4%	-	60.0%	(100.0%)
Electricity	13 000	13 000	-	-	2 657	20.4%	2 100	16.2%	4 757	36.6%	-	78.8%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	5 300	5 300	2 452	46.3%	-	-	-	-	2 452	46.3%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	376 307	407 661	174 433	46.4%	131 202	34.9%	112 013	27.5%	417 647	102.4%	120 778	89.4%	(7.3%)
Property rates, penalties and collection charges	25 245	25 245	1 287	5.1%	1 272	5.0%	3 337	13.2%	5 897	23.4%	3 784	27.9%	(11.8%)
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	26 381	54 966	32 420	122.9%	14 551	55.2%	29 744	54.1%	76 715	139.6%	12 152	70.2%	144.8%
Government - operating	236 226	236 226	104 227	44.1%	78 208	33.1%	58 347	24.7%	240 782	101.9%	58 897	95.6%	(.9%)
Government - capital	76 196	82 196	33 514	44.0%	35 182	46.2%	18 771	22.8%	87 467	106.4%	43 695	100.0%	(57.0%)
Interest	12 259	9 028	2 985	24.3%	1 988	16.2%	1 813	20.1%	6 786	75.2%	2 250	52.9%	(19.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(219 268)	(275 883)	(74 834)	34.1%	(77 799)	35.5%	(105 199)	38.1%	(257 832)	93.5%	(54 158)	66.2%	94.2%
Suppliers and employees	(219 268)	(275 883)	(74 834)	34.1%	(77 799)	35.5%	(105 199)	38.1%	(257 832)	93.5%	(54 158)	66.2%	94.2%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	157 039	131 778	99 598	63.4%	53 403	34.0%	6 814	5.2%	159 815	121.3%	66 620	120.7%	(89.8%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	1 111	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	1 111	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(144 962)	(149 320)	(63 358)	43.7%	(40 240)	27.8%	(19 145)	12.8%	(122 743)	82.2%	(35 547)	68.4%	(46.1%)
Capital assets	(144 962)	(149 320)	(63 358)	43.7%	(40 240)	27.8%	(19 145)	12.8%	(122 743)	82.2%	(35 547)	68.4%	(46.1%)
Net Cash from/(used) Investing Activities	(144 962)	(149 320)	(63 358)	43.7%	(40 240)	27.8%	(19 145)	12.8%	(122 743)	82.2%	(34 436)	67.7%	(44.4%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	12 078	(17 542)	36 240	300.1%	13 163	109.0%	(12 331)	70.3%	37 072	(211.3%)	32 185	(2 530.6%)	(138.3%)
Cash/cash equivalents at the year begin:	61 899	84 204	84 204	136.0%	120 445	194.6%	133 608	158.7%	84 204	100.0%	149 198	140.3%	(10.4%)
Cash/cash equivalents at the year end:	73 977	66 662	120 445	162.8%	133 608	180.6%	121 277	181.9%	121 277	181.9%	181 383	277.6%	(33.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 064	.9%	8 721	2.6%	4 286	1.3%	319 450	95.2%	335 520	100.0%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	3 064	.9%	8 721	2.6%	4 286	1.3%	319 450	95.2%	335 520	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	2 652	.9%	8 034	2.8%	4 765	1.6%	274 521	94.7%	289 972	86.4%	-	-	-
Commercial	53	.5%	204	2.1%	79	.8%	9 347	96.5%	9 683	2.9%	-	-	-
Households	359	.9%	1 148	2.9%	468	1.2%	38 100	95.1%	40 074	11.9%	-	-	-
Other	(1)	-	(664)	15.8%	(1 026)	24.4%	(2 518)	59.8%	(4 209)	(1.3%)	-	-	-
Total By Customer Group	3 064	.9%	8 721	2.6%	4 286	1.3%	319 450	95.2%	335 520	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 409	111.1%	44	3.5%	35	2.8%	(220)	(17.3%)	1 269	36.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 231	100.0%	-	-	-	-	-	-	2 231	63.7%
Total	3 640	104.0%	44	1.3%	35	1.0%	(220)	(6.3%)	3 500	100.0%

Contact Details

Municipal Manager	Mr Ronald Maisane Moganedi	013 265 8625
Financial Manager	Mr Ronald Maisane Moganedi	013 265 8625

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: TUBATSE FETAKGOMO (LIM476)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	547 939	547 939	205 379	37.5%	290 082	52.9%	39 900	7.3%	535 361	97.7%	181 901	103.8%	(78.1%)
Property rates	123 856	123 856	53 353	43.1%	24 061	19.4%	16 362	13.2%	93 776	75.7%	35 848	63.9%	(54.4%)
Property rates - penalties and collection charges	-	-	-	-	-	-	1 636	-	1 636	-	4 480	87.9%	(63.5%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	11 479	11 479	1 451	12.6%	4 597	40.0%	3 701	32.2%	9 750	84.9%	5 010	90.4%	(26.1%)
Service charges - other	-	-	1 132	-	(1 132)	-	-	-	0	-	-	-	-
Rental of facilities and equipment	575	575	7	1.2%	47	8.1%	37	6.4%	91	15.7%	16	7.8%	137.3%
Interest earned - external investments	11 519	11 519	1 781	15.5%	9 058	78.6%	5 328	46.3%	16 166	140.3%	953	21.2%	458.8%
Interest earned - outstanding debtors	11 719	11 719	3 905	33.3%	4 489	38.3%	4 725	40.3%	13 118	111.9%	928	15.9%	409.3%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	14 436	14 436	87	.6%	43	.3%	18	.1%	148	1.0%	23	4.2%	(21.2%)
Licences and permits	13 846	13 846	2 908	21.0%	5 714	41.3%	3 417	24.7%	12 039	87.0%	3 484	41.3%	(1.9%)
Agency services	4 274	4 274	-	-	4 368	102.2%	1 707	39.9%	6 075	142.1%	649	95.0%	163.1%
Transfers recognised - operational	352 892	352 892	717	.2%	238 661	67.6%	1 065	.3%	240 444	68.1%	129 907	87.5%	(99.2%)
Other own revenue	3 342	3 342	203	6.1%	176	5.3%	1 904	57.0%	2 282	68.3%	604	25.9%	215.3%
Gains on disposal of PPE	-	-	139 835	-	-	-	-	-	139 835	-	-	-	-
Operating Expenditure	584 247	584 247	109 408	18.7%	119 622	20.5%	167 675	28.7%	396 704	67.9%	123 807	42.7%	35.4%
Employee related costs	163 899	163 899	52 776	32.2%	28 345	17.3%	51 909	31.7%	133 030	81.2%	34 920	51.1%	48.7%
Remuneration of councillors	24 099	24 099	9 767	40.5%	2 940	12.2%	11 422	47.4%	24 128	100.1%	6 568	53.6%	73.9%
Debt impairment	30 000	30 000	2 500	8.3%	12 500	41.7%	7 716	25.7%	22 716	75.7%	14 313	43.9%	(46.1%)
Depreciation and asset impairment	90 000	90 000	7 500	8.3%	37 500	41.7%	19 583	21.8%	64 583	71.8%	23 826	43.0%	(17.8%)
Finance charges	1 725	1 725	-	-	520	30.1%	-	-	520	30.1%	1 004	90.6%	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	72 748	72 748	2 032	2.8%	6 825	9.4%	35 481	48.8%	44 338	60.9%	3 678	19.3%	864.6%
Contracted services	79 837	79 837	18 226	22.8%	12 479	15.6%	21 805	27.3%	52 510	65.8%	9 392	36.6%	132.2%
Transfers and grants	4 000	4 000	-	-	3 446	86.1%	591	14.8%	4 037	100.9%	-	15.5%	(100.0%)
Other expenditure	117 938	117 938	16 608	14.1%	15 067	12.8%	18 735	15.9%	50 410	42.7%	30 105	54.4%	(37.8%)
Loss on disposal of PPE	-	-	-	-	(0)	-	433	-	432	-	-	-	(100.0%)
Surplus/(Deficit)	(36 308)	(36 308)	95 972		170 460		(127 775)		138 657		58 094		
Transfers recognised - capital	85 863	85 863	8 509	9.9%	30 758	35.8%	-	-	39 268	45.7%	103 948	126.3%	(100.0%)
Contributions recognised - capital	-	-	-		-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	49 555	49 555	104 481		201 219		(127 775)		177 925		162 042		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	49 555	49 555	104 481		201 219		(127 775)		177 925		162 042		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	49 555	49 555	104 481		201 219		(127 775)		177 925		162 042		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	49 555	49 555	104 481		201 219		(127 775)		177 925		162 042		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	140 438	164 372	19 546	13.9%	37 291	26.6%	9 514	5.8%	66 350	40.4%	89 240	60.1%	(89.3%)
National Government	81 478	115 607	18 938	23.2%	37 291	45.8%	9 514	8.2%	65 743	56.9%	88 940	112.0%	(89.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	81 478	115 607	18 938	23.2%	37 291	45.8%	9 514	8.2%	65 743	56.9%	88 940	112.0%	(89.3%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	58 960	48 764	607	1.0%	-	-	-	-	607	1.2%	-	.6%	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	300	-	(100.0%)
Capital Expenditure Standard Classification	140 438	164 372	19 546	13.9%	37 291	26.6%	9 514	5.8%	66 350	40.4%	89 240	60.1%	(89.3%)
Governance and Administration	4 020	5 270	883	22.0%	1 338	33.3%	629	11.9%	2 850	54.1%	66	150.5%	859.3%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	4 020	1 700	607	15.1%	125	3.1%	-	-	732	43.1%	-	121.5%	-
Corporate Services	-	3 570	275	-	1 213	-	629	17.6%	2 118	59.3%	66	-	859.3%
Community and Public Safety	45 345	21 146	-	-	-	-	296	1.4%	296	1.4%	30	.3%	886.5%
Community & Social Services	25 500	13 669	-	-	-	-	296	2.2%	296	2.2%	30	.3%	886.5%
Sport And Recreation	10 345	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	9 500	7 477	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	90 074	124 456	18 663	20.7%	35 953	39.9%	8 588	6.9%	63 204	50.8%	88 940	66.8%	(90.3%)
Planning and Development	6 000	8 849	-	-	-	-	-	-	-	-	32 882	78.8%	(100.0%)
Road Transport	84 074	115 607	18 663	22.2%	35 953	42.8%	8 588	7.4%	63 204	54.7%	56 058	62.8%	(84.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	1 000	13 500	-	-	-	-	-	-	-	-	204	68.0%	(100.0%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	204	68.0%	(100.0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 000	13 500	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	551 963	527 594	214 050	38.8%	166 171	30.1%	139 794	26.5%	520 015	98.6%	179 193	87.4%	(22.0%)
Property rates, penalties and collection charges	74 314	74 314	12 464	16.8%	26 006	35.0%	20 646	27.8%	59 116	79.5%	13 703	43.4%	50.7%
Service charges	8 099	8 099	1 152	14.2%	3 511	43.4%	2 231	27.5%	6 894	85.1%	1 198	35.0%	86.3%
Other revenue	15 927	15 927	2 917	18.3%	6 941	43.6%	8 572	53.8%	18 430	115.7%	2 544	91.4%	237.0%
Government - operating	343 882	329 513	146 161	42.5%	98 825	28.7%	85 156	25.8%	330 142	100.2%	132 724	100.2%	(35.8%)
Government - capital	95 863	85 863	47 665	49.7%	25 294	26.4%	12 904	15.0%	85 863	100.0%	29 001	91.8%	(55.5%)
Interest	13 878	13 878	3 690	26.6%	5 594	40.3%	10 285	74.1%	19 569	141.0%	24	1.0%	43 252.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(445 519)	(455 519)	(99 408)	22.3%	(91 435)	20.5%	(140 406)	30.8%	(331 249)	72.7%	(85 663)	52.3%	63.9%
Suppliers and employees	(439 794)	(449 794)	(99 408)	22.6%	(89 539)	20.4%	(139 815)	31.1%	(328 762)	73.1%	(83 038)	52.1%	68.4%
Finance charges	(1 725)	(1 725)	-	-	-	-	-	-	-	-	(1 004)	94.6%	(100.0%)
Transfers and grants	(4 000)	(4 000)	-	-	(1 897)	47.4%	(591)	14.8%	(2 488)	62.2%	(1 621)	53.3%	(63.5%)
Net Cash from/(used) Operating Activities	106 444	72 075	114 642	107.7%	74 736	70.2%	(612)	(.8%)	188 766	261.9%	93 530	179.6%	(100.7%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(142 622)	(140 438)	(19 546)	13.7%	(38 515)	27.0%	(14 313)	10.2%	(72 374)	51.5%	(11 856)	25.9%	20.7%
Capital assets	(142 622)	(140 438)	(19 546)	13.7%	(38 515)	27.0%	(14 313)	10.2%	(72 374)	51.5%	(11 856)	25.9%	20.7%
Net Cash from/(used) Investing Activities	(142 622)	(140 438)	(19 546)	13.7%	(38 515)	27.0%	(14 313)	10.2%	(72 374)	51.5%	(11 856)	25.9%	20.7%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 100)	(1 100)	(1 004)	91.2%	-	-	(1 004)	91.2%	(2 007)	182.5%	92	101.2%	(1 187.8%)
Repayment of borrowing	(1 100)	(1 100)	(1 004)	91.2%	-	-	(1 004)	91.2%	(2 007)	182.5%	92	101.2%	(1 187.8%)
Net Cash from/(used) Financing Activities	(1 100)	(1 100)	(1 004)	91.2%	-	-	(1 004)	91.2%	(2 007)	182.5%	92	101.2%	(1 187.8%)
Net Increase/(Decrease) in cash held	(37 278)	(69 463)	94 093	(252.4%)	36 221	(97.2%)	(15 929)	22.9%	114 385	(164.7%)	81 766	(392.6%)	(119.5%)
Cash/cash equivalents at the year begin:	168 234	208 341	168 234	100.0%	262 326	155.9%	298 547	143.3%	168 234	80.7%	161 889	-	84.4%
Cash/cash equivalents at the year end:	130 956	138 877	262 326	200.3%	298 547	228.0%	282 618	203.5%	282 618	203.5%	243 656	144.8%	16.0%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	12 266	6.0%	14 256	6.9%	22 997	11.2%	155 793	75.9%	205 313	66.0%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 755	4.1%	645	1.5%	607	1.4%	40 203	93.0%	43 209	13.9%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 015	6.4%	2 399	3.8%	1 767	2.8%	54 429	86.9%	62 609	20.1%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(7 726)	18 928.6%	112	(273.9%)	95	(233.1%)	7 478	(18 321.7%)	(41)	-	-	-	-
Total By Income Source	10 310	3.3%	17 411	5.6%	25 466	8.2%	257 903	82.9%	311 090	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	2 772	2.4%	11 004	9.4%	20 590	17.6%	82 354	70.6%	116 721	37.5%	-	-	-
Commercial	5 644	11.8%	1 909	4.0%	1 465	3.1%	38 897	81.2%	47 915	15.4%	-	-	-
Households	5 605	6.7%	1 987	2.4%	1 549	1.8%	74 745	89.1%	83 886	27.0%	-	-	-
Other	(3 711)	(5.9%)	2 510	4.0%	1 862	3.0%	61 907	98.9%	62 568	20.1%	-	-	-
Total By Customer Group	10 310	3.3%	17 411	5.6%	25 466	8.2%	257 903	82.9%	311 090	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	21 239	63.3%	1 164	3.5%	11 175	33.3%	-	-	33 579	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	21 239	63.3%	1 164	3.5%	11 175	33.3%	-	-	33 579	100.0%

Contact Details

Municipal Manager	Mr Mohlala JNT	013 231 121
Financial Manager	Mr Tumelo Given Ratu	013 231 1060

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: SEKHUKHUNE (DC47)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	884 424	884 424	287 564	32.5%	106 729	12.1%	102 330	11.6%	496 623	56.2%	379 178	89.8%	(73.0%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	2	-	2	-	-	-	(100.0%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	46 092	46 092	11 262	24.4%	2 134	4.6%	-	-	13 396	29.1%	10 903	84.4%	(100.0%)
Service charges - sanitation revenue	11 625	11 625	3 840	33.0%	3 500	30.1%	3 382	29.1%	10 722	92.2%	2 764	75.9%	22.4%
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	5 542	-	12 914	-	15 982	-	34 438	-	-	-	(100.0%)
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	11 704	11 704	1 611	13.8%	2 956	25.3%	2 006	17.1%	6 574	56.2%	2 598	71.0%	(22.8%)
Interest earned - outstanding debtors	6 235	6 235	1 443	23.1%	2 102	33.7%	1 974	31.7%	5 519	88.5%	2 474	102.2%	(20.2%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	1	-	-	-	2	-	3	-	28	-	(92.8%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	801 388	801 388	22 310	2.8%	82 818	10.3%	78 130	9.7%	183 258	22.9%	359 194	93.2%	(78.2%)
Other own revenue	7 380	7 380	241 554	3 273.1%	306	4.1%	851	11.5%	242 711	3 288.8%	1 217	9.0%	(30.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	866 624	866 624	181 483	20.9%	218 711	25.2%	211 847	24.4%	612 041	70.6%	239 420	76.8%	(11.5%)
Employee related costs	316 300	316 300	88 384	27.9%	80 191	25.4%	81 654	25.8%	250 229	79.1%	76 297	77.2%	7.0%
Remuneration of councillors	16 234	16 234	4 905	30.2%	2 658	16.4%	4 488	27.6%	12 051	74.2%	8 399	105.6%	(46.6%)
Debt impairment	3 800	3 800	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	63 600	63 600	58	.1%	15 384	24.2%	15 260	24.0%	30 702	48.3%	15 866	75.4%	(3.8%)
Finance charges	1 100	1 100	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	98 560	98 560	29 618	30.1%	49 810	50.5%	36 677	37.2%	116 105	117.8%	17 313	99.7%	111.9%
Other Materials	36 900	36 900	2 951	8.0%	8 635	23.4%	11 097	30.1%	22 683	61.5%	6 172	112.7%	79.8%
Contracted services	197 463	197 463	44 775	22.7%	42 459	21.5%	40 685	20.6%	127 918	64.8%	29 111	23.4%	39.8%
Transfers and grants	3 000	3 000	418	13.9%	102	3.4%	747	24.9%	1 268	42.3%	793	77.3%	(5.7%)
Other expenditure	129 667	129 667	10 376	8.0%	19 471	15.0%	21 239	16.4%	51 086	39.4%	85 470	194.0%	(75.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	17 800	17 800	106 080		(111 981)		(109 517)		(115 419)		139 758		
Transfers recognised - capital	672 045	672 045	82 276	12.2%	316 401	47.1%	320 627	47.7%	719 304	107.0%	152 915	45.9%	109.7%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	689 845	689 845	188 356		204 420		211 110		603 886		292 673		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	689 845	689 845	188 356		204 420		211 110		603 886		292 673		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	689 845	689 845	188 356		204 420		211 110		603 886		292 673		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	689 845	689 845	188 356		204 420		211 110		603 886		292 673		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	689 845	689 845	100 188	14.5%	134 753	19.5%	91 024	13.2%	325 964	47.3%	82 518	32.0%	10.3%
National Government	672 045	672 045	99 545	14.8%	134 753	20.1%	88 169	13.1%	322 466	48.0%	82 304	31.9%	7.1%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	1 854	-	1 854	-	-	-	(100.0%)
Transfers recognised - capital	672 045	672 045	99 545	14.8%	134 753	20.1%	90 023	13.4%	324 320	48.3%	82 304	31.9%	9.4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	17 800	17 800	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	643	-	-	-	1 002	-	1 645	-	214	-	368.4%
Capital Expenditure Standard Classification	689 845	689 845	100 188	14.5%	134 753	19.5%	91 024	13.2%	325 964	47.3%	82 518	32.0%	10.3%
Governance and Administration	2 100	2 100	3 737	178.0%	3 692	175.8%	1 002	47.7%	8 431	401.5%	214	58.4%	368.4%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	2 100	2 100	-	-	-	-	-	-	-	-	199	13.3%	(100.0%)
Corporate Services	-	-	3 737	-	3 692	-	1 002	-	8 431	-	15	-	6 717.5%
Community and Public Safety	2 800	2 800	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	2 800	2 800	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	672 045	672 045	96 450	14.4%	131 060	19.5%	90 023	13.4%	317 533	47.2%	82 304	32.8%	9.4%
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	672 045	672 045	96 450	14.4%	92 153	13.7%	82 488	12.3%	271 091	40.3%	80 972	32.6%	1.9%
Waste Water Management	-	-	-	-	38 559	-	7 535	-	46 094	-	1 332	-	465.6%
Waste Management	-	-	-	-	348	-	-	-	348	-	-	-	-
Other	12 900	12 900	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	1 563 790	1 563 790	267 736	17.1%	24 345	1.6%	23 932	1.5%	316 013	20.2%	21 686	9.8%	10.4%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	43 347	43 347	20 524	47.3%	19 595	45.2%	19 364	44.7%	59 483	137.2%	15 396	161.9%	25.8%
Other revenue	7 380	7 380	241 555	3 273.1%	306	4.1%	453	6.1%	242 314	3 283.4%	1 785	11.0%	(74.6%)
Government - operating	805 278	805 278	2 603	.3%	-	-	134	-	2 737	.3%	-	-	(100.0%)
Government - capital	689 845	689 845	-	-	-	-	-	-	-	-	-	-	-
Interest	17 940	17 940	3 054	17.0%	4 444	24.8%	3 980	22.2%	11 478	64.0%	4 505	79.7%	(11.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(798 134)	(798 134)	(199 332)	25.0%	(203 326)	25.5%	(200 820)	25.2%	(603 479)	75.6%	(206 153)	101.5%	(2.6%)
Suppliers and employees	(795 134)	(795 134)	(198 914)	25.0%	(203 224)	25.6%	(200 073)	25.2%	(602 211)	75.7%	(196 264)	100.8%	1.9%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(3 000)	(3 000)	(418)	13.9%	(102)	3.4%	(747)	24.9%	(1 268)	42.3%	(9 890)	298.9%	(92.4%)
Net Cash from/(used) Operating Activities	765 656	765 656	68 403	8.9%	(178 982)	(23.4%)	(176 888)	(23.1%)	(287 466)	(37.5%)	(184 468)	(1 506.4%)	(4.1%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(672 045)	(672 045)	(10 701)	1.6%	-	-	(2 460)	.4%	(13 161)	2.0%	(90 514)	33.2%	(97.3%)
Capital assets	(672 045)	(672 045)	(10 701)	1.6%	-	-	(2 460)	.4%	(13 161)	2.0%	(90 514)	33.2%	(97.3%)
Net Cash from/(used) Investing Activities	(672 045)	(672 045)	(10 701)	1.6%	-	-	(2 460)	.4%	(13 161)	2.0%	(90 514)	33.2%	(97.3%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 100)	(1 100)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(1 100)	(1 100)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(1 100)	(1 100)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	92 511	92 511	57 703	62.4%	(178 982)	(193.5%)	(179 347)	(193.9%)	(300 627)	(325.0%)	(274 982)	172.9%	(34.8%)
Cash/cash equivalents at the year begin:	-	-	18 473	-	76 175	-	(102 807)	-	18 473	-	(817 133)	-	(87.4%)
Cash/cash equivalents at the year end:	92 511	92 511	76 175	82.3%	(102 807)	(111.1%)	(282 154)	(305.0%)	(282 154)	(305.0%)	(1 092 114)	172.8%	(74.2%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - I Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	12 784	8.7%	5 131	3.5%	3 899	2.7%	124 343	85.1%	146 156	99.7%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1	(2.1%)	1	(1.7%)	0	(.2%)	(45)	104.0%	(43)	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5	1.0%	2	.5%	2	.5%	459	98.0%	468	.3%	-	-	-
Total By Income Source	12 789	8.7%	5 134	3.5%	3 901	2.7%	124 756	85.1%	146 581	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	997	8.2%	456	3.7%	250	2.1%	10 460	86.0%	12 164	8.3%	-	-	-
Commercial	3 554	14.6%	1 009	4.2%	854	3.5%	18 886	77.7%	24 303	16.6%	-	-	-
Households	8 238	7.5%	3 669	3.3%	2 797	2.5%	95 410	86.6%	110 115	75.1%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	12 789	8.7%	5 134	3.5%	3 901	2.7%	124 756	85.1%	146 581	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	2 670	100.0%	-	-	-	-	-	-	2 670	6.7%
Bulk Water	28 922	100.0%	-	-	-	-	-	-	28 922	72.9%
PAYE deductions	4 779	100.0%	-	-	-	-	-	-	4 779	12.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 570	100.0%	-	-	-	-	-	-	2 570	6.5%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	726	100.0%	-	-	-	-	-	-	726	1.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	39 667	100.0%	-	-	-	-	-	-	39 667	100.0%

Contact Details

Municipal Manager	Ms Norah Tivetille Maseko	013 262 7312
Financial Manager	Mr Charles Malema (Acting)	013 262 7675

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: ALBERT LUTHULI (MP301)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	425 035	425 035	27 804	6.5%	149 939	35.3%	88 135	20.7%	265 878	62.6%	14 623	74.4%	502.7%
Property rates	84 731	84 731	2 979	3.5%	12 577	14.8%	(10 329)	(12.2%)	5 227	6.2%	2 652	85.5%	(489.4%)
Property rates - penalties and collection charges	-	-	-		-		-		-		-		-
Service charges - electricity revenue	28 408	28 408	5 762	20.3%	6 482	22.8%	7 033	24.8%	19 277	67.9%	2 238	44.2%	214.3%
Service charges - water revenue	7 408	7 408	1 425	19.2%	927	12.5%	1 056	14.3%	3 408	46.0%	725	43.0%	45.7%
Service charges - sanitation revenue	8 214	8 214	1 297	15.8%	1 673	20.4%	1 460	17.8%	4 430	53.9%	653	41.8%	123.5%
Service charges - refuse revenue	7 883	7 883	1 228	15.6%	3 620	45.9%	1 832	23.2%	6 679	84.7%	622	41.2%	194.6%
Service charges - other	-	-	0		619		-		619		-		-
Rental of facilities and equipment	1 977	1 977	620	31.4%	302	15.3%	400	20.2%	1 322	66.9%	124	55.6%	223.8%
Interest earned - external investments	2 636	2 636	858	32.6%	-	-	-	-	858	32.6%	-	69.0%	-
Interest earned - outstanding debtors	15 299	15 299	9 152	59.8%	6 630	43.3%	12 965	84.7%	28 747	187.9%	2 135	103.0%	507.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	3 080	3 080	606	19.7%	285	9.3%	444	14.4%	1 335	43.3%	215	36.1%	106.2%
Licences and permits	-	-	162	-	77	-	1	-	240	-	0	-	103.3%
Agency services	-	-	-	-	-	-	70 481	-	70 481	-	-	-	(100.0%)
Transfers recognised - operational	262 209	262 209	2 326	.9%	115 784	44.2%	35	-	118 145	45.1%	34	74.1%	2.9%
Other own revenue	3 191	3 191	1 269	39.8%	963	30.2%	2 630	82.4%	4 862	152.4%	5 106	187.7%	(48.5%)
Gains on disposal of PPE	-	-	120	-	1	-	127	-	248	-	118	-	7.2%
Operating Expenditure	406 048	406 048	58 633	14.4%	50 377	12.4%	86 293	21.3%	195 303	48.1%	52 840	37.9%	63.3%
Employee related costs	145 345	145 345	34 821	24.0%	36 308	25.0%	37 443	25.8%	108 572	74.7%	12 722	52.1%	194.3%
Remuneration of councillors	17 257	17 257	3 814	22.1%	2 427	14.1%	5 310	30.8%	11 551	66.9%	1 295	47.5%	309.9%
Debt impairment	49 707	49 707	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	39 146	39 146	-	-	-	-	-	-	-	-	-	-	-
Finance charges	1 087	1 087	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	61 570	61 570	3 988	6.5%	24	-	17 860	29.0%	21 872	35.5%	24 424	49.1%	(26.9%)
Other Materials	11 725	11 725	1 186	10.1%	1 936	16.5%	3 331	28.4%	6 453	55.0%	814	46.0%	309.1%
Contracted services	27 122	27 122	10 454	38.5%	2 993	11.0%	13 488	49.7%	26 936	99.3%	2 791	48.5%	383.2%
Transfers and grants	-	-	-	-	35	-	-	-	35	-	-	-	-
Other expenditure	53 090	53 090	4 370	8.2%	6 653	12.5%	8 861	16.7%	19 884	37.5%	10 792	41.6%	(17.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	18 987	18 987	(30 829)		99 562		1 842		70 575		(38 216)		
Transfers recognised - capital	-	-	37 219	-	1	-	-	-	37 220	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	18 987	18 987	6 390		99 563		1 842		107 795		(38 216)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	18 987	18 987	6 390		99 563		1 842		107 795		(38 216)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	18 987	18 987	6 390		99 563		1 842		107 795		(38 216)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	18 987	18 987	6 390		99 563		1 842		107 795		(38 216)		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	133 185	133 185	60 908	45.7%	33 854	25.4%	35 267	26.5%	130 029	97.6%	35 346	85.5%	(.2%)
National Government	126 185	126 185	60 908	48.3%	33 854	26.8%	26 418	20.9%	121 180	96.0%	35 346	72.7%	(25.3%)
Provincial Government	-	-	-	-	-	-	8 849	-	8 849	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	126 185	126 185	60 908	48.3%	33 854	26.8%	35 267	27.9%	130 029	103.0%	35 346	72.7%	(.2%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 000	7 000	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	133 185	133 185	60 908	45.7%	33 854	25.4%	35 267	26.5%	130 029	97.6%	35 346	85.5%	(.2%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	21 185	21 185	-	-	-	-	1 778	8.4%	1 778	8.4%	-	-	(100.0%)
Community & Social Services	7 000	7 000	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	4 185	4 185	-	-	-	-	1 778	42.5%	1 778	42.5%	-	-	(100.0%)
Public Safety	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	43 000	43 000	16 386	38.1%	18 915	44.0%	9 532	22.2%	44 832	104.3%	20 235	190.6%	(52.9%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	43 000	43 000	16 386	38.1%	18 915	44.0%	9 532	22.2%	44 832	104.3%	20 235	190.6%	(52.9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	69 000	69 000	44 522	64.5%	14 939	21.7%	23 957	34.7%	83 419	120.9%	15 111	94.2%	58.5%
Electricity	7 000	7 000	20 278	289.7%	4 557	65.1%	1 985	28.4%	26 820	383.1%	5 416	879.4%	(63.3%)
Water	47 000	47 000	24 244	51.6%	10 382	22.1%	19 946	42.4%	54 572	116.1%	9 173	77.1%	117.4%
Waste Water Management	15 000	15 000	-	-	-	-	2 026	13.5%	2 026	13.5%	521	60.9%	288.7%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	9.3%	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	494 215	494 215	139 619	28.3%	174 466	35.3%	125 261	25.3%	439 345	88.9%	126 157	100.0%	(.7%)
Property rates, penalties and collection charges	55 075	55 075	11 946	21.7%	4 374	7.9%	12 962	23.5%	29 281	53.2%	6 118	41.9%	111.8%
Service charges	33 743	33 743	9 993	29.6%	7 673	22.7%	8 549	25.3%	26 215	77.7%	10 024	72.3%	(14.7%)
Other revenue	8 248	8 248	11 164	135.4%	10 252	124.3%	9 190	111.4%	30 606	371.1%	7 161	279.6%	28.3%
Government - operating	262 209	262 209	106 515	40.6%	88 747	33.8%	64 027	24.4%	259 289	98.9%	59 354	56.5%	7.9%
Government - capital	126 185	126 185	-	-	60 887	48.3%	29 154	23.1%	90 041	71.4%	39 772	211.1%	(26.7%)
Interest	8 755	8 755	-	-	2 533	28.9%	1 380	15.8%	3 913	44.7%	3 728	172.5%	(63.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(310 196)	(310 196)	(93 367)	30.1%	(98 408)	31.7%	(99 307)	32.0%	(291 082)	93.8%	(86 268)	75.3%	15.1%
Suppliers and employees	(309 109)	(309 109)	(93 367)	30.2%	(98 408)	31.8%	(99 307)	32.1%	(291 082)	94.2%	(86 268)	75.6%	15.1%
Finance charges	(1 087)	(1 087)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	184 020	184 020	46 252	25.1%	76 057	41.3%	25 954	14.1%	148 263	80.6%	39 888	164.1%	(34.9%)
Cash Flow from Investing Activities													
Receipts	15 611	15 611	38 919	249.3%	-	-	-	-	38 919	249.3%	118	-	(100.0%)
Proceeds on disposal of PPE	611	611	38 919	6 370.0%	-	-	-	-	38 919	6 370.0%	118	-	(100.0%)
Decrease in non-current debtors	15 000	15 000	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(133 185)	(133 185)	(60 919)	45.7%	(33 853)	25.4%	(32 960)	24.7%	(127 731)	95.9%	(31 404)	141.5%	5.0%
Capital assets	(133 185)	(133 185)	(60 919)	45.7%	(33 853)	25.4%	(32 960)	24.7%	(127 731)	95.9%	(31 404)	141.5%	5.0%
Net Cash from/(used) Investing Activities	(117 574)	(117 574)	(22 000)	18.7%	(33 853)	28.8%	(32 960)	28.0%	(88 812)	75.5%	(31 285)	141.3%	5.4%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	66 445	66 445	24 253	36.5%	42 205	63.5%	(7 006)	(10.5%)	59 451	89.5%	8 603	329.8%	(181.4%)
Cash/cash equivalents at the year begin:	1 200	1 200	1 961	163.4%	26 214	2 184.5%	68 418	5 701.5%	1 961	163.4%	38 436	100.1%	78.0%
Cash/cash equivalents at the year end:	67 645	67 645	26 214	38.8%	68 418	101.1%	61 412	90.8%	61 412	90.8%	47 039	323.5%	30.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	426	4.3%	463	4.7%	350	3.6%	8 566	87.4%	9 804	2.0%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 927	16.7%	795	6.9%	1 030	8.9%	7 776	67.5%	11 528	2.3%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 462	2.3%	8 195	2.2%	8 340	2.2%	348 359	93.3%	373 356	74.4%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	901	1.8%	745	1.5%	701	1.4%	46 951	95.2%	49 299	9.8%	-	-	-
Receivables from Exchange Transactions - Waste Management	896	2.3%	794	2.1%	759	2.0%	35 798	93.6%	38 246	7.6%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	542	2.7%	489	2.5%	477	2.4%	18 264	92.4%	19 772	3.9%	-	-	-
Total By Income Source	13 154	2.6%	11 481	2.3%	11 658	2.3%	465 714	92.8%	502 007	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	2 698	4.5%	2 441	4.0%	2 864	4.7%	52 592	86.8%	60 595	12.1%	-	-	-
Commercial	2 009	4.0%	1 630	3.3%	1 534	3.1%	44 705	89.6%	49 878	9.9%	-	-	-
Households	6 749	1.9%	5 742	1.6%	5 643	1.6%	336 969	94.9%	355 103	70.7%	-	-	-
Other	1 698	4.7%	1 669	4.6%	1 616	4.4%	31 448	86.3%	36 431	7.3%	-	-	-
Total By Customer Group	13 154	2.6%	11 481	2.3%	11 658	2.3%	465 714	92.8%	502 007	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	1 655	9.1%	689	3.8%	8 254	45.3%	7 604	41.8%	18 203	45.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	1 515	37.1%	1 491	36.5%	410	10.0%	671	16.4%	4 087	10.2%
Other	13 981	79.0%	500	2.8%	1 817	10.3%	1 408	8.0%	17 705	44.3%
Total	17 151	42.9%	2 680	6.7%	10 481	26.2%	9 684	24.2%	39 996	100.0%

Contact Details

Municipal Manager	Mr Dlamini M	017 843 4038
Financial Manager	Mr G Mnisi	017 843 4028

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: MSUKALIGWA (MP302)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	651 738	616 022	173 230	26.6%	161 423	24.8%	146 708	23.8%	481 361	78.1%	140 643	74.6%	4.3%
Property rates	100 343	103 065	25 906	25.8%	25 565	25.5%	25 834	25.1%	77 305	75.0%	23 354	75.7%	10.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	217 377	206 578	53 551	24.6%	49 164	22.6%	48 720	23.6%	151 434	73.3%	47 539	68.8%	2.5%
Service charges - water revenue	55 943	52 091	12 853	23.0%	17 427	31.2%	12 129	23.3%	42 408	81.4%	13 313	82.3%	(8.9%)
Service charges - sanitation revenue	26 876	27 748	6 973	25.9%	6 951	25.9%	6 959	25.1%	20 883	75.3%	6 051	73.9%	15.0%
Service charges - refuse revenue	26 033	23 660	5 903	22.7%	5 943	22.8%	5 908	25.0%	17 753	75.0%	5 212	75.8%	13.3%
Service charges - other	2	-	-	-	46	2 315.1%	-	-	46	-	598	130 770.4%	(100.0%)
Rental of facilities and equipment	2 431	1 973	496	20.4%	495	20.4%	468	23.7%	1 460	74.0%	479	64.6%	(2.2%)
Interest earned - external investments	1 170	1 030	34	2.9%	469	40.1%	97	9.4%	601	58.3%	424	47.1%	(77.1%)
Interest earned - outstanding debtors	23 823	24 538	7 072	29.7%	4 996	21.0%	6 670	27.2%	18 737	76.4%	5 769	75.5%	15.6%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	6 932	8 831	1	-	2	-	1	-	4	-	1	.1%	(40.1%)
Licences and permits	4 020	4 206	19	.5%	957	23.8%	1 515	36.0%	2 492	59.2%	1 523	44.5%	(.5%)
Agency services	7 700	-	-	-	-	-	-	-	-	-	3 688	55.7%	(100.0%)
Transfers recognised - operational	141 212	141 262	58 694	41.6%	44 928	31.8%	34 172	24.2%	137 794	97.5%	30 774	97.4%	11.0%
Other own revenue	22 876	13 041	1 360	5.9%	4 093	17.9%	4 025	30.9%	9 478	72.7%	1 653	6.5%	143.5%
Gains on disposal of PPE	15 000	8 000	368	2.5%	387	2.6%	211	2.6%	966	12.1%	263	66.6%	(20.0%)
Operating Expenditure	791 767	782 323	129 743	16.4%	207 825	26.2%	134 982	17.3%	472 550	60.4%	138 358	57.9%	(2.4%)
Employee related costs	185 168	187 720	47 726	25.8%	44 690	24.1%	45 027	24.0%	137 443	73.2%	40 224	71.5%	11.9%
Remuneration of councillors	14 400	14 400	3 363	23.4%	3 363	23.4%	3 880	26.9%	10 605	73.6%	3 439	71.5%	12.8%
Debt impairment	73 828	6 307	-	-	-	-	-	-	-	-	-	49.0%	-
Depreciation and asset impairment	87 200	161 000	-	-	76 335	87.5%	198	.1%	76 532	47.5%	-	50.0%	(100.0%)
Finance charges	500	18	6	1.2%	3	.7%	6	33.3%	15	84.9%	-	-	(100.0%)
Bulk purchases	247 000	247 044	52 153	21.1%	46 586	18.9%	54 185	21.9%	152 923	61.9%	68 853	54.3%	(21.3%)
Other Materials	-	36 633	4 000	-	7 433	-	7 438	20.3%	18 870	51.5%	4 882	-	52.4%
Contracted services	89 867	74 265	11 638	13.0%	17 284	19.2%	13 612	18.3%	42 535	57.3%	12 854	57.5%	5.9%
Transfers and grants	-	-	(5)	-	5	-	-	-	0	-	-	-	-
Other expenditure	93 803	54 936	10 862	11.6%	12 127	12.9%	10 637	19.4%	33 626	61.2%	8 106	34.1%	31.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(140 029)	(166 301)	43 487		(46 402)		11 725		8 811		2 284		
Transfers recognised - capital	72 055	72 055	10 000	13.9%	-	-	-	-	10 000	13.9%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(67 974)	(94 246)	53 487		(46 402)		11 725		18 811		2 284		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(67 974)	(94 246)	53 487		(46 402)		11 725		18 811		2 284		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(67 974)	(94 246)	53 487		(46 402)		11 725		18 811		2 284		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(67 974)	(94 246)	53 487		(46 402)		11 725		18 811		2 284		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	79 055	73 339	19 392	24.5%	12 939	16.4%	15 117	20.6%	47 448	64.7%	20 361	41.0%	(25.8%)
National Government	72 055	72 264	19 194	26.6%	12 894	17.9%	15 117	20.9%	47 205	65.3%	20 361	44.7%	(25.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	72 055	72 264	19 194	26.6%	12 894	17.9%	15 117	20.9%	47 205	65.3%	20 361	44.7%	(25.8%)
Borrowing	6 000	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 000	-	-	-	-	-	-	-	-	-	-	23.2%	-
Public contributions and donations	-	1 075	197	-	45	-	-	-	243	22.6%	-	-	-
Capital Expenditure Standard Classification	79 055	73 339	19 392	24.5%	12 939	16.4%	15 117	20.6%	47 448	64.7%	20 361	41.0%	(25.8%)
Governance and Administration	6 800	345	197	2.9%	45	.7%	-	-	243	70.3%	-	3.2%	-
Executive & Council	-	345	197	-	45	-	-	-	243	70.3%	-	-	-
Budget & Treasury Office	6 800	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	2 767	676	-	1 300	-	-	-	1 977	71.4%	2 043	24.8%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	805	33.1%	(100.0%)
Sport And Recreation	-	2 288	676	-	1 300	-	-	-	1 977	86.4%	1 238	23.2%	(100.0%)
Public Safety	-	478	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	200	26 028	8 809	4 404.3%	8 721	4 360.7%	5 014	19.3%	22 544	86.6%	6 137	42.4%	(18.3%)
Planning and Development	-	152	8 809	-	8 721	-	5 014	3 303.0%	22 544	14 851.6%	-	-	(100.0%)
Road Transport	200	25 876	-	-	-	-	-	-	-	-	6 137	42.4%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	72 055	44 199	9 710	13.5%	2 872	4.0%	10 103	22.9%	22 685	51.3%	12 182	55.3%	(17.1%)
Electricity	21 000	21 000	7 640	36.4%	2 524	12.0%	5 010	23.9%	15 175	72.3%	6 618	77.3%	(24.3%)
Water	51 055	7 400	477	.9%	(1 341)	(2.6%)	2 070	28.0%	1 206	16.3%	3 278	37.3%	(36.8%)
Waste Water Management	-	15 699	1 593	-	1 688	-	3 023	19.3%	6 304	40.2%	2 286	31.8%	32.2%
Waste Management	-	100	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	622 771	565 308	210 736	33.8%	180 481	29.0%	142 385	25.2%	533 602	94.4%	156 710	74.7%	(9.1%)
Property rates, penalties and collection charges	83 284	72 191	32 787	39.4%	18 049	21.7%	18 440	25.5%	69 276	96.0%	23 092	75.9%	(20.1%)
Service charges	289 249	260 457	68 543	23.7%	70 410	24.3%	68 733	26.4%	207 686	79.7%	63 930	65.5%	7.5%
Other revenue	33 419	19 218	16 606	49.7%	14 034	42.0%	54 775	285.0%	85 415	444.4%	7 421	65.6%	638.1%
Government - operating	141 211	141 262	58 701	41.6%	45 607	32.3%	437	.3%	104 745	74.1%	30 774	96.3%	(98.6%)
Government - capital	72 055	71 139	34 099	47.3%	31 877	44.2%	-	-	65 976	92.7%	30 780	72.6%	(100.0%)
Interest	3 553	1 041	-	-	503	14.2%	1	.1%	504	48.4%	713	54.0%	(99.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(627 694)	(591 956)	(135 655)	21.6%	(131 490)	20.9%	(134 814)	22.8%	(401 959)	67.9%	(166 628)	71.1%	(19.1%)
Suppliers and employees	(627 194)	(591 929)	(135 453)	21.6%	(131 482)	21.0%	(134 808)	22.8%	(401 743)	67.9%	(166 465)	71.2%	(19.0%)
Finance charges	(500)	(28)	(6)	1.2%	(3)	.7%	(6)	21.6%	(15)	55.0%	(163)	21.9%	(96.3%)
Transfers and grants	-	-	(196)	-	(5)	-	-	-	(201)	-	-	-	-
Net Cash from/(used) Operating Activities	(4 923)	(26 648)	75 081	(1 525.0%)	48 990	(995.1%)	7 571	(28.4%)	131 643	(494.0%)	(9 919)	47.9%	(176.3%)
Cash Flow from Investing Activities													
Receipts	15 000	8 000	-	-	1	-	0	-	1	-	-	32.4%	(100.0%)
Proceeds on disposal of PPE	15 000	8 000	-	-	1	-	0	-	1	-	-	32.4%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(79 055)	(73 055)	(16 636)	21.0%	(18 461)	23.4%	(27 383)	37.5%	(62 480)	85.5%	(50 718)	79.4%	(46.0%)
Capital assets	(79 055)	(73 055)	(16 636)	21.0%	(18 461)	23.4%	(27 383)	37.5%	(62 480)	85.5%	(50 718)	79.4%	(46.0%)
Net Cash from/(used) Investing Activities	(64 055)	(65 055)	(16 636)	26.0%	(18 461)	28.8%	(27 383)	42.1%	(62 479)	96.0%	(50 718)	80.8%	(46.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 045)	(285)	(77)	2.5%	(78)	2.6%	(81)	28.3%	(235)	82.6%	(77)	158.8%	5.3%
Repayment of borrowing	(3 045)	(285)	(77)	2.5%	(78)	2.6%	(81)	28.3%	(235)	82.6%	(77)	158.8%	5.3%
Net Cash from/(used) Financing Activities	(3 045)	(285)	(77)	2.5%	(78)	2.6%	(81)	28.3%	(235)	82.6%	(77)	158.8%	5.3%
Net Increase/(Decrease) in cash held	(72 023)	(91 988)	58 369	(81.0%)	30 451	(42.3%)	(19 893)	21.6%	68 928	(74.9%)	(60 714)	62.4%	(67.2%)
Cash/cash equivalents at the year begin:	(78 474)	29 959	2 176	(2.8%)	60 546	(77.2%)	90 997	303.7%	2 176	7.3%	(16 647)	123.9%	(646.6%)
Cash/cash equivalents at the year end:	(150 497)	(62 030)	60 546	(40.2%)	90 997	(60.5%)	71 104	(114.6%)	71 104	(114.6%)	(77 361)	55.6%	(191.9%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	9 149	9.5%	2 624	2.7%	1 803	1.9%	82 977	85.9%	96 554	18.0%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	14 681	18.1%	1 783	2.2%	1 560	1.9%	63 117	77.8%	81 140	15.1%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10 662	13.4%	2 706	3.4%	2 511	3.1%	63 965	80.1%	79 845	14.9%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 579	6.8%	990	1.9%	944	1.8%	47 189	89.5%	52 701	9.8%	-	-	-
Receivables from Exchange Transactions - Waste Management	3 439	6.4%	885	1.7%	822	1.5%	48 374	90.4%	53 519	10.0%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	0	100.0%	0	-	-	-	-
Interest on Arrear Debtor Accounts	4 664	3.6%	2 253	1.7%	2 197	1.7%	122 015	93.0%	131 129	24.5%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 380	8.2%	912	2.2%	309	.7%	36 692	88.9%	41 293	7.7%	-	-	-
Total By Income Source	49 553	9.2%	12 153	2.3%	10 146	1.9%	464 328	86.6%	536 180	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	2 021	10.2%	1 628	8.2%	1 447	7.3%	14 729	74.3%	19 825	3.7%	-	-	-
Commercial	19 729	16.3%	2 164	1.8%	2 042	1.7%	97 219	80.2%	121 154	22.6%	-	-	-
Households	25 878	7.0%	7 565	2.0%	6 129	1.7%	331 734	89.3%	371 306	69.3%	-	-	-
Other	1 925	8.1%	796	3.3%	528	2.2%	20 647	86.4%	23 896	4.5%	-	-	-
Total By Customer Group	49 553	9.2%	12 153	2.3%	10 146	1.9%	464 328	86.6%	536 180	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	11 592	11.6%	10 246	10.2%	-	-	78 391	78.2%	100 229	15.1%
Bulk Water	11 915	2.7%	18 840	4.2%	37 027	8.3%	379 865	84.9%	447 648	67.3%
PAYE deductions	2 165	100.0%	-	-	-	-	-	-	2 165	.3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 424	100.0%	-	-	-	-	-	-	2 424	.4%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 514	4.3%	7 513	7.2%	3 394	3.2%	89 648	85.3%	105 068	15.8%
Auditor-General	25	.9%	1 851	63.6%	-	-	1 032	35.5%	2 908	.4%
Other	4 589	100.0%	-	-	-	-	-	-	4 589	.7%
Total	37 224	5.6%	38 451	5.8%	40 421	6.1%	548 936	82.5%	665 032	100.0%

Contact Details

Municipal Manager	Mr D.I. Maluleke (Acting from 17 October	017 801 3749
Financial Manager	Ms M.M.P. Matsheka	017 801 3502

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: MKHONDO (MP303)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	431 499	444 480	143 371	33.2%	124 630	28.9%	104 618	23.5%	372 618	83.8%	103 559	85.1%	1.0%
Property rates	41 452	43 586	15 348	37.0%	13 148	31.7%	10 592	24.3%	39 087	89.7%	8 556	66.0%	23.8%
Property rates - penalties and collection charges	-	-	-		-		-		-		-		-
Service charges - electricity revenue	113 401	113 606	28 581	25.2%	25 943	22.9%	25 681	22.6%	80 205	70.6%	25 595	88.4%	.3%
Service charges - water revenue	16 945	20 774	5 330	31.5%	5 078	30.0%	5 026	24.2%	15 434	74.3%	5 294	113.7%	(5.1%)
Service charges - sanitation revenue	9 354	9 907	2 339	25.0%	2 372	25.4%	2 380	24.0%	7 091	71.6%	1 848	68.9%	28.8%
Service charges - refuse revenue	9 962	11 224	2 683	26.9%	2 678	26.9%	2 697	24.0%	8 058	71.8%	2 419	74.0%	11.5%
Service charges - other	-	-	-		-		-		-		-		-
Rental of facilities and equipment	3 840	1 466	232	6.0%	218	5.7%	233	15.9%	683	46.5%	169	66.3%	37.7%
Interest earned - external investments	530	1 659	686	129.3%	202	38.1%	140	8.5%	1 028	61.9%	54	43.1%	158.4%
Interest earned - outstanding debtors	10 800	16 320	4 994	46.2%	3 201	29.6%	5 003	30.7%	13 199	80.9%	3 938	74.8%	27.0%
Dividends received	-	-	-		-		-		-		-		-
Fines	408	1 604	227	55.6%	319	78.1%	187	11.6%	733	45.7%	70	41.3%	164.8%
Licences and permits	52	52	44	84.1%	11	21.4%	9	17.3%	64	122.9%	-	50.0%	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	196 057	196 412	82 121	41.9%	62 333	31.8%	47 884	24.4%	192 338	97.9%	42 411	97.5%	12.9%
Other own revenue	28 697	27 868	631	2.2%	9 102	31.7%	4 499	16.1%	14 232	51.1%	13 203	56.3%	(65.9%)
Gains on disposal of PPE	-	-	155	-	25	-	287	-	467	-	-	-	(100.0%)
Operating Expenditure	550 840	540 358	76 468	13.9%	103 510	18.8%	122 344	22.6%	302 323	55.9%	124 824	67.6%	(2.0%)
Employee related costs	155 528	156 428	39 228	25.2%	38 822	25.0%	38 619	24.7%	116 670	74.6%	40 315	79.1%	(4.2%)
Remuneration of councillors	13 745	14 905	3 716	27.0%	3 735	27.2%	4 951	33.2%	12 402	83.2%	3 452	65.0%	43.4%
Debt impairment	48 132	53 700	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	78 651	71 700	-	-	-	-	-	-	-	-	846	1.1%	(100.0%)
Finance charges	100	100	633	632.5%	1 313	1 313.5%	3 227	3 226.7%	5 173	5 172.7%	3 223	2 437.6%	.1%
Bulk purchases	113 606	113 606	16 244	14.3%	24 728	21.8%	37 238	32.8%	78 210	68.8%	39 839	102.9%	(6.5%)
Other Materials	22 004	18 607	436	2.0%	4 312	19.6%	3 550	19.1%	8 297	44.6%	-	-	(100.0%)
Contracted services	37 908	38 836	6 611	17.4%	13 284	35.0%	13 625	35.1%	33 519	86.3%	13 203	93.6%	3.2%
Transfers and grants	17 877	10 877	2 085	11.7%	4 188	23.4%	3 851	35.4%	10 124	93.1%	4 010	60.2%	(4.0%)
Other expenditure	63 289	61 600	7 516	11.9%	13 128	20.7%	17 284	28.1%	37 929	61.6%	19 936	88.8%	(13.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(119 340)	(95 878)	66 902		21 119		(17 726)		70 295		(21 265)		
Transfers recognised - capital	123 104	177 793	54 206	44.0%	29 872	24.3%	45 521	25.6%	129 599	72.9%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	47 269	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	51 033	81 915	121 108		50 991		27 795		199 894		(21 265)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	51 033	81 915	121 108		50 991		27 795		199 894		(21 265)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	51 033	81 915	121 108		50 991		27 795		199 894		(21 265)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	51 033	81 915	121 108		50 991		27 795		199 894		(21 265)		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	125 604	130 042	16 147	12.9%	54 436	43.3%	32 374	24.9%	102 957	79.2%	11 794	62.2%	174.5%
National Government	123 104	123 099	15 934	12.9%	54 227	44.0%	27 573	22.4%	97 734	79.4%	10 201	69.5%	170.3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	123 104	123 099	15 934	12.9%	54 227	44.0%	27 573	22.4%	97 734	79.4%	10 201	69.5%	170.3%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 500	6 943	213	8.5%	209	8.4%	4 801	69.1%	5 223	75.2%	1 592	43.3%	201.5%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	125 604	130 042	16 147	12.9%	54 436	43.3%	32 374	24.9%	102 957	79.2%	11 794	62.2%	174.5%
Governance and Administration	-	600	38	-	209	-	100	16.7%	348	58.0%	92	66.4%	8.6%
Executive & Council	-	-	-	-	88	-	-	-	88	-	-	-	-
Budget & Treasury Office	-	400	38	-	83	-	76	19.1%	198	49.5%	88	58.5%	(13.5%)
Corporate Services	-	200	-	-	38	-	24	12.1%	62	31.1%	4	-	463.4%
Community and Public Safety	10 867	23 360	-	-	9 357	86.1%	4 995	21.4%	14 352	61.4%	859	286.2%	481.8%
Community & Social Services	4 867	19 837	-	-	7 732	158.9%	3 473	17.5%	11 205	56.5%	-	-	(100.0%)
Sport And Recreation	6 000	3 523	-	-	1 625	27.1%	1 522	43.2%	3 147	89.3%	859	-	77.3%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	37 020	22 060	5 399	14.6%	18 027	48.7%	17 268	78.3%	40 694	184.5%	5 584	61.0%	209.2%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	37 020	22 060	5 399	14.6%	18 027	48.7%	17 268	78.3%	40 694	184.5%	5 584	61.0%	209.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	77 717	84 022	10 710	13.8%	26 843	34.5%	10 010	11.9%	47 563	56.6%	5 259	61.8%	90.4%
Electricity	11 500	13 920	175	1.5%	-	-	2 420	17.4%	2 595	18.6%	1 500	53.5%	61.3%
Water	31 217	30 702	10 535	33.7%	17 669	56.6%	2 171	7.1%	30 375	98.9%	3 759	64.3%	(42.2%)
Waste Water Management	35 000	39 400	-	-	9 174	26.2%	5 419	13.8%	14 593	37.0%	-	69.6%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	495 820	501 484	197 421	39.8%	149 477	30.1%	160 352	32.0%	507 250	101.1%	108 871	109.6%	47.3%
Property rates, penalties and collection charges	31 089	32 689	15 348	49.4%	13 148	42.3%	10 592	32.4%	39 087	119.6%	8 556	115.9%	23.8%
Service charges	112 247	116 634	38 933	34.7%	36 072	32.1%	35 784	30.7%	110 788	95.0%	35 157	156.1%	1.8%
Other revenue	32 793	199 535	1 134	3.5%	9 649	29.4%	4 928	2.5%	15 711	7.9%	13 442	46.1%	(63.3%)
Government - operating	196 057	27 868	82 121	41.9%	62 333	31.8%	47 884	171.8%	192 338	690.2%	42 411	97.7%	12.9%
Government - capital	123 104	123 099	54 206	44.0%	24 872	20.2%	56 021	45.5%	135 099	109.7%	5 312	102.3%	954.6%
Interest	530	1 659	5 680	1 071.6%	3 403	642.1%	5 143	310.0%	14 226	857.5%	3 992	689.6%	28.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(416 280)	(408 932)	(76 573)	18.4%	(102 853)	24.7%	(122 344)	29.9%	(301 771)	73.8%	(123 978)	86.4%	(1.3%)
Suppliers and employees	(398 303)	(397 955)	(73 751)	18.5%	(98 009)	24.6%	(115 267)	29.0%	(287 027)	72.1%	(116 745)	85.7%	(1.3%)
Finance charges	(100)	(100)	(633)	632.6%	(1 313)	1 313.5%	(3 227)	3 226.7%	(5 173)	5 172.8%	(3 223)	2 437.6%	.1%
Transfers and grants	(17 877)	(10 877)	(2 190)	12.2%	(3 530)	19.7%	(3 851)	35.4%	(9 571)	88.0%	(4 010)	60.2%	(4.0%)
Net Cash from/(used) Operating Activities	79 540	92 552	120 848	151.9%	46 624	58.6%	38 008	41.1%	205 480	222.0%	(15 107)	(556.8%)	(351.6%)
Cash Flow from Investing Activities													
Receipts	44 769	42 094	155	.3%	-	-	287	.7%	443	1.1%	-	-	(100.0%)
Proceeds on disposal of PPE	44 769	42 094	155	.3%	-	-	287	.7%	443	1.1%	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(125 604)	(135 700)	(16 147)	12.9%	(54 366)	43.3%	(32 374)	23.9%	(102 887)	75.8%	(11 794)	62.2%	174.5%
Capital assets	(125 604)	(135 700)	(16 147)	12.9%	(54 366)	43.3%	(32 374)	23.9%	(102 887)	75.8%	(11 794)	62.2%	174.5%
Net Cash from/(used) Investing Activities	(80 835)	(93 606)	(15 992)	19.8%	(54 366)	67.3%	(32 087)	34.3%	(102 445)	109.4%	(11 794)	64.4%	172.1%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(386)	(683)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(386)	(683)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(386)	(683)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(1 681)	(1 736)	104 856	(6 239.6%)	(7 742)	460.7%	5 921	(341.0%)	103 035	(5 934.2%)	(26 901)	(12.9%)	(122.0%)
Cash/cash equivalents at the year begin:	1 689	1 882	4 026	238.4%	108 882	6 446.9%	101 140	5 373.9%	4 026	213.9%	44 491	3.4%	127.3%
Cash/cash equivalents at the year end:	8	146	108 882	1 297 145.7%	101 140	1 204 909.0%	107 061	73 449.1%	107 061	73 449.1%	17 590	115.0%	508.6%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1 854	3.8%	1 469	3.0%	1 223	2.5%	43 825	90.6%	48 371	15.3%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 427	11.7%	4 787	7.5%	2 335	3.7%	48 938	77.1%	63 487	20.1%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 057	5.0%	2 287	3.7%	1 932	3.2%	53 923	88.1%	61 200	19.4%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	707	2.9%	565	2.3%	508	2.1%	22 899	92.8%	24 679	7.8%	-	-	-
Receivables from Exchange Transactions - Waste Management	863	2.1%	783	1.9%	748	1.8%	38 078	94.1%	40 471	12.8%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	69	5.0%	67	4.8%	49	3.5%	1 204	86.7%	1 388	.4%	-	-	-
Interest on Arrear Debtor Accounts	1 681	3.5%	1 662	3.5%	1 638	3.4%	42 938	89.6%	47 919	15.2%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 988	7.2%	821	3.0%	71	.3%	24 921	89.6%	27 801	8.8%	-	-	-
Total By Income Source	17 646	5.6%	12 441	3.9%	8 505	2.7%	276 726	87.8%	315 317	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	1 671	21.6%	470	6.1%	561	7.2%	5 039	65.1%	7 742	2.5%	-	-	-
Commercial	5 535	23.6%	2 952	12.6%	901	3.8%	14 096	60.0%	23 484	7.4%	-	-	-
Households	8 608	3.7%	7 102	3.0%	6 293	2.7%	212 685	90.6%	234 687	74.4%	-	-	-
Other	1 831	3.7%	1 917	3.9%	750	1.5%	44 906	90.9%	49 404	15.7%	-	-	-
Total By Customer Group	17 646	5.6%	12 441	3.9%	8 505	2.7%	276 726	87.8%	315 317	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	9 349	17.1%	9 548	17.5%	9 113	16.7%	26 512	48.6%	54 522	48.1%
Bulk Water	14 522	100.0%	-	-	-	-	-	-	14 522	12.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	41 566	100.0%	-	-	-	-	-	-	41 566	36.7%
Auditor-General	2 727	100.0%	-	-	-	-	-	-	2 727	2.4%
Other	62	100.0%	-	-	-	-	-	-	62	.1%
Total	68 226	60.2%	9 548	8.4%	9 113	8.0%	26 512	23.4%	113 398	100.0%

Contact Details

Municipal Manager	Mr Maqhawe Kunene	087 630 8101
Financial Manager	Mr Bheki Maseko	087 630 8157

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: PIXLEY KA SEME (MP) (MP304)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	296 750	296 750	98 462	33.2%	69 847	23.5%	64 888	21.9%	233 196	78.6%	68 533	79.6%	(5.3%)
Property rates	45 081	45 081	16 755	37.2%	7 708	17.1%	7 785	17.3%	32 248	71.5%	7 323	71.8%	6.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	53 703	53 703	13 712	25.5%	14 970	27.9%	12 879	24.0%	41 561	77.4%	12 674	75.1%	1.6%
Service charges - water revenue	31 072	31 072	7 095	22.8%	7 474	24.1%	7 015	22.6%	21 585	69.5%	6 750	61.4%	3.9%
Service charges - sanitation revenue	14 420	14 420	3 710	25.7%	3 724	25.8%	3 727	25.8%	11 161	77.4%	3 368	74.9%	10.7%
Service charges - refuse revenue	8 460	8 460	2 215	26.2%	2 204	26.0%	2 219	26.2%	6 638	78.5%	2 061	78.5%	7.7%
Service charges - other	-	-	(1)	-	0	-	7	-	6	-	-	-	(100.0%)
Rental of facilities and equipment	1 038	1 038	482	46.4%	464	44.7%	1 209	116.4%	2 155	207.5%	275	1 055.5%	338.8%
Interest earned - external investments	4 241	4 241	3 359	79.2%	-	-	-	-	3 359	79.2%	1 214	86.6%	(100.0%)
Interest earned - outstanding debtors	25 421	25 421	6 085	23.9%	924	3.6%	1 512	5.9%	8 521	33.5%	8 484	100.7%	(82.2%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	53	53	26	49.6%	68	129.1%	32	61.4%	127	240.1%	11	90.5%	185.8%
Licences and permits	-	-	7	-	24	-	11	-	41	-	2 051	-	(99.5%)
Agency services	10 142	10 142	1 545	15.2%	1 174	11.6%	2 949	29.1%	5 669	55.9%	-	-	(100.0%)
Transfers recognised - operational	101 168	101 168	42 270	41.8%	31 022	30.7%	25 397	25.1%	98 689	97.5%	23 713	89.2%	7.1%
Other own revenue	1 951	1 951	1 201	61.6%	70	3.6%	146	7.5%	1 418	72.7%	610	51.6%	(76.0%)
Gains on disposal of PPE	-	-	-	-	20	-	-	-	20	-	-	-	-
Operating Expenditure	307 123	307 123	43 768	14.3%	43 036	14.0%	42 112	13.7%	128 916	42.0%	46 330	51.6%	(9.1%)
Employee related costs	88 299	88 299	18 459	20.9%	18 373	20.8%	17 904	20.3%	54 735	62.0%	17 715	70.3%	1.1%
Remuneration of councillors	8 193	8 193	1 931	23.6%	1 899	23.2%	2 503	30.5%	6 333	77.3%	1 890	74.5%	32.4%
Debt impairment	44 187	44 187	1 764	4.0%	(8 665)	(19.6%)	(8 878)	(20.1%)	(15 778)	(35.7%)	279	.7%	(3 287.4%)
Depreciation and asset impairment	37 214	37 214	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	61 219	61 219	11 965	19.5%	12 292	20.1%	13 460	22.0%	37 718	61.6%	12 788	71.2%	5.3%
Other Materials	17 592	17 592	1 310	7.4%	3 101	17.6%	2 953	16.8%	7 364	41.9%	1 416	57.2%	108.5%
Contracted services	15 110	15 110	2 400	15.9%	3 064	20.3%	2 338	15.5%	7 802	51.6%	4 042	81.8%	(42.2%)
Transfers and grants	6 334	6 334	1 533	24.2%	3 310	52.3%	3 353	52.9%	8 196	129.4%	3 073	76.8%	9.1%
Other expenditure	28 975	28 975	4 407	15.2%	9 662	33.3%	8 479	29.3%	22 547	77.8%	5 127	67.5%	65.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(10 373)	(10 373)	54 694		26 810		22 776		104 280		22 203		
Transfers recognised - capital	44 930	44 930	17 592	39.2%	-	-	9 677	21.5%	27 269	60.7%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	34 557	34 557	72 286		26 810		32 453		131 549		22 203		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	34 557	34 557	72 286		26 810		32 453		131 549		22 203		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	34 557	34 557	72 286		26 810		32 453		131 549		22 203		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	34 557	34 557	72 286		26 810		32 453		131 549		22 203		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	48 930	53 338	1 945	4.0%	18 042	36.9%	999	1.9%	20 986	39.3%	6 781	66.3%	(85.3%)
National Government	44 930	48 930	1 945	4.3%	18 042	40.2%	999	2.0%	20 986	42.9%	4 947	64.1%	(79.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	44 930	48 930	1 945	4.3%	18 042	40.2%	999	2.0%	20 986	42.9%	4 947	64.1%	(79.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 000	4 408	-	-	-	-	-	-	-	-	1 835	105.5%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	48 930	53 338	1 945	4.0%	18 042	36.9%	999	1.9%	20 986	39.3%	6 781	66.3%	(85.3%)
Governance and Administration	-	4 408	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	4 408	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	2 500	2 500	15	.6%	108	4.3%	328	13.1%	451	18.0%	-	-	(100.0%)
Community & Social Services	-	2 500	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	2 500	-	15	.6%	108	4.3%	328	-	451	-	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	5 000	5 000	-	-	973	19.5%	-	-	973	19.5%	-	-	-
Planning and Development	2 500	2 500	-	-	-	-	-	-	-	-	-	-	-
Road Transport	2 500	2 500	-	-	973	38.9%	-	-	973	38.9%	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	41 430	41 430	1 931	4.7%	16 961	40.9%	670	1.6%	19 562	47.2%	6 781	70.0%	(90.1%)
Electricity	18 130	18 130	536	3.0%	5 271	29.1%	-	-	5 807	32.0%	1 494	53.8%	(100.0%)
Water	11 900	11 900	-	-	3 527	29.6%	-	-	3 527	29.6%	-	45.2%	-
Waste Water Management	11 400	11 400	1 395	12.2%	8 163	71.6%	670	5.9%	10 228	89.7%	5 287	96.8%	(87.3%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	270 807	270 807	80 757	29.8%	66 954	24.7%	56 466	20.9%	204 177	75.4%	58 653	80.6%	(3.7%)
Property rates, penalties and collection charges	24 794	24 794	5 007	20.2%	4 488	18.1%	3 827	15.4%	13 322	53.7%	4 799	71.6%	(20.3%)
Service charges	68 509	68 509	12 388	18.1%	12 398	18.1%	12 938	18.9%	37 725	55.1%	15 782	63.6%	(18.0%)
Other revenue	13 184	13 184	3 069	23.3%	1 800	13.7%	4 340	32.9%	9 209	69.9%	2 947	62.4%	47.3%
Government - operating	99 771	99 771	42 270	42.4%	31 954	32.0%	25 397	25.5%	99 621	99.8%	24 224	90.9%	4.8%
Government - capital	46 327	46 327	17 592	38.0%	14 058	30.3%	9 677	20.9%	41 327	89.2%	8 743	104.1%	10.7%
Interest	18 222	18 222	430	2.4%	2 255	12.4%	287	1.6%	2 973	16.3%	2 157	61.6%	(86.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(225 722)	(225 722)	(42 066)	18.6%	(51 701)	22.9%	(50 989)	22.6%	(144 756)	64.1%	(46 052)	72.3%	10.7%
Suppliers and employees	(219 388)	(219 388)	(41 353)	18.8%	(48 391)	22.1%	(47 636)	21.7%	(137 379)	62.6%	(42 978)	72.4%	10.8%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(6 334)	(6 334)	(713)	11.3%	(3 310)	52.3%	(3 353)	52.9%	(7 377)	116.5%	(3 073)	69.4%	9.1%
Net Cash from/(used) Operating Activities	45 085	45 085	38 691	85.8%	15 253	33.8%	5 477	12.1%	59 420	131.8%	12 601	128.6%	(56.5%)
Cash Flow from Investing Activities													
Receipts	-	-	125	-	20	-	3	-	148	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	125	-	20	-	3	-	148	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(44 930)	(44 930)	(1 945)	4.3%	(18 043)	40.2%	(4 331)	9.6%	(24 319)	54.1%	(6 209)	65.3%	(30.2%)
Capital assets	(44 930)	(44 930)	(1 945)	4.3%	(18 043)	40.2%	(4 331)	9.6%	(24 319)	54.1%	(6 209)	65.3%	(30.2%)
Net Cash from/(used) Investing Activities	(44 930)	(44 930)	(1 820)	4.1%	(18 023)	40.1%	(4 328)	9.6%	(24 172)	53.8%	(6 209)	65.3%	(30.3%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	155	155	36 870	23 782.3%	(2 770)	(1 786.7%)	1 149	740.9%	35 249	22 736.5%	6 392	616.8%	(82.0%)
Cash/cash equivalents at the year begin:	82 887	82 887	84 728	102.2%	121 598	146.7%	118 828	143.4%	84 728	102.2%	56 000	31.2%	112.2%
Cash/cash equivalents at the year end:	83 042	83 042	121 598	146.4%	118 828	143.1%	119 977	144.5%	119 977	144.5%	62 393	50.1%	92.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	2 183	2.3%	1 564	1.6%	1 899	2.0%	90 753	94.1%	96 399	21.4%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 194	8.6%	644	2.5%	641	2.5%	22 017	86.4%	25 496	5.7%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 177	3.0%	1 664	2.3%	1 553	2.2%	66 719	92.5%	72 114	16.0%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 141	2.4%	956	2.0%	911	1.9%	45 015	93.7%	48 022	10.7%	-	-	-
Receivables from Exchange Transactions - Waste Management	686	2.6%	549	2.1%	519	2.0%	24 480	93.3%	26 233	5.8%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	550	.5%	508	.4%	454	.4%	112 008	98.7%	113 519	25.2%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 168	4.6%	3 590	5.3%	4 276	6.3%	57 216	83.8%	68 250	15.2%	-	-	-
Total By Income Source	12 098	2.7%	9 474	2.1%	10 253	2.3%	418 208	92.9%	450 033	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	(104)	(.4%)	403	1.5%	308	1.2%	25 568	97.7%	26 175	5.8%	-	-	-
Commercial	886	4.2%	486	2.3%	465	2.2%	19 471	91.4%	21 308	4.7%	-	-	-
Households	9 989	2.7%	7 873	2.1%	8 690	2.4%	341 844	92.8%	368 397	81.9%	-	-	-
Other	1 327	3.9%	712	2.1%	789	2.3%	31 324	91.7%	34 153	7.6%	-	-	-
Total By Customer Group	12 098	2.7%	9 474	2.1%	10 253	2.3%	418 208	92.9%	450 033	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 420	26.8%	8	.1%	40	.8%	3 829	72.3%	5 297	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 420	26.8%	8	.1%	40	.8%	3 829	72.3%	5 297	100.0%

Contact Details

Municipal Manager	Mr P Thwala	017 734 6101
Financial Manager	Ms M Phetla	017 734 6142

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: LEKWA (MP305)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	679 949	679 949	166 387	24.5%	114 324	16.8%	99 834	14.7%	380 546	56.0%	138 190	68.9%	(27.8%)
Property rates	69 656	69 656	22 665	32.5%	16 170	23.2%	16 040	23.0%	54 875	78.8%	13 988	63.8%	14.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	321 526	321 526	61 884	19.2%	60 247	18.7%	59 326	18.5%	181 457	56.4%	57 675	64.3%	2.9%
Service charges - water revenue	70 984	70 984	16 183	22.8%	13 634	19.2%	9 199	13.0%	39 017	55.0%	16 935	62.0%	(45.7%)
Service charges - sanitation revenue	39 300	39 300	8 061	20.5%	7 139	18.2%	849	2.2%	16 050	40.8%	6 691	63.1%	(87.3%)
Service charges - refuse revenue	23 124	23 124	4 852	21.0%	4 170	18.0%	4 250	18.4%	13 272	57.4%	3 783	65.8%	12.3%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	682	682	446	65.4%	485	71.1%	312	45.8%	1 243	182.2%	363	135.2%	(14.0%)
Interest earned - external investments	70	70	-	-	-	-	-	-	-	-	8	51.4%	(100.0%)
Interest earned - outstanding debtors	33 666	33 666	11 020	32.7%	12 054	35.8%	9 510	28.2%	32 583	96.8%	10 945	67.7%	(13.1%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	463	463	61	13.1%	140	30.3%	92	19.8%	293	63.2%	28	26.9%	229.0%
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	18 470	18 470	-	-	-	-	-	-	-	-	4 969	230.0%	(100.0%)
Transfers recognised - operational	97 113	97 113	40 845	42.1%	-	-	-	-	40 845	42.1%	21 560	63.7%	(100.0%)
Other own revenue	4 895	4 895	371	7.6%	284	5.8%	256	5.2%	912	18.6%	1 244	62.2%	(79.4%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	921 119	921 119	111 757	12.1%	147 567	16.0%	229 680	24.9%	489 005	53.1%	154 555	51.0%	48.6%
Employee related costs	174 061	174 061	-	-	-	-	127 297	73.1%	127 297	73.1%	36 915	65.4%	244.8%
Remuneration of councillors	13 866	13 866	-	-	-	-	8 171	58.9%	8 171	58.9%	3 191	65.0%	156.0%
Debt impairment	67 948	67 948	-	-	157	.2%	586	.9%	744	1.1%	-	-	(100.0%)
Depreciation and asset impairment	87 223	87 223	-	-	-	-	-	-	-	-	-	-	-
Finance charges	30 000	30 000	4 776	15.9%	12 346	41.2%	24 472	81.6%	41 593	138.6%	-	-	(100.0%)
Bulk purchases	360 820	360 820	79 623	22.1%	93 788	26.0%	43 164	12.0%	216 574	60.0%	79 241	72.4%	(45.5%)
Other Materials	11 995	11 995	857	7.1%	918	7.7%	1 344	11.2%	3 120	26.0%	960	55.0%	40.0%
Contracted services	87 779	87 779	17 493	19.9%	28 160	32.1%	14 389	16.4%	60 043	68.4%	18 367	56.1%	(21.7%)
Transfers and grants	-	-	-	-	125	-	-	-	125	-	-	1.2%	-
Other expenditure	87 427	87 427	9 008	10.3%	12 073	13.8%	10 256	11.7%	31 338	35.8%	15 880	91.2%	(35.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(241 170)	(241 170)	54 630		(33 243)		(129 846)		(108 459)		(16 366)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	13 139	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(241 170)	(241 170)	54 630		(33 243)		(129 846)		(108 459)		(3 227)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(241 170)	(241 170)	54 630		(33 243)		(129 846)		(108 459)		(3 227)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(241 170)	(241 170)	54 630		(33 243)		(129 846)		(108 459)		(3 227)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(241 170)	(241 170)	54 630		(33 243)		(129 846)		(108 459)		(3 227)		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	68 341	68 341	5 299	7.8%	7 319	10.7%	8 712	12.7%	21 330	31.2%	9 685	64.9%	(10.0%)
National Government	66 841	66 841	5 299	7.9%	3 095	4.6%	8 542	12.8%	16 936	25.3%	9 685	66.4%	(11.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	66 841	66 841	5 299	7.9%	3 095	4.6%	8 542	12.8%	16 936	25.3%	9 685	66.4%	(11.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 500	1 500	-	-	4 224	281.6%	170	11.3%	4 394	292.9%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	68 341	68 341	5 299	7.8%	7 319	10.7%	8 712	12.7%	21 330	31.2%	9 685	64.9%	(10.0%)
Governance and Administration	1 500	1 500	-	-	3 084	205.6%	170	11.3%	3 254	216.9%	-	-	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 500	1 500	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	3 084	-	170	-	3 254	-	-	-	(100.0%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	3 339	88.1%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	3 339	88.1%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	1 013	1 013	-	-	-	-	3 386	334.3%	3 386	334.3%	-	-	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	1 013	1 013	-	-	-	-	3 386	334.3%	3 386	334.3%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	65 828	65 828	5 299	8.1%	4 235	6.4%	5 156	7.8%	14 690	22.3%	6 346	59.3%	(18.8%)
Electricity	8 000	8 000	-	-	4 235	52.9%	2 872	35.9%	7 107	88.8%	717	67.9%	300.4%
Water	27 828	27 828	1 651	5.9%	-	-	2 284	8.2%	3 935	14.1%	3 425	62.7%	(33.3%)
Waste Water Management	30 000	30 000	3 648	12.2%	-	-	-	-	3 648	12.2%	2 204	42.5%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	650 319	650 319	277 273	42.6%	272 972	42.0%	-	-	550 245	84.6%	214 899	106.2%	(100.0%)
Property rates, penalties and collection charges	55 028	55 028	44 216	80.4%	98 316	178.7%	-	-	142 532	259.0%	13 373	64.0%	(100.0%)
Service charges	382 519	382 519	12 686	3.3%	13 356	3.5%	-	-	26 043	6.8%	66 718	65.4%	(100.0%)
Other revenue	24 510	24 510	153 076	624.5%	84 744	345.7%	-	-	237 820	970.3%	95 312	1 094.1%	(100.0%)
Government - operating	97 113	97 113	57 327	59.0%	31 316	32.2%	-	-	88 643	91.3%	21 992	63.0%	(100.0%)
Government - capital	65 828	65 828	8 838	13.4%	41 688	63.3%	-	-	50 526	76.8%	15 594	76.8%	(100.0%)
Interest	25 320	25 320	1 129	4.5%	3 551	14.0%	-	-	4 680	18.5%	1 909	21.3%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(584 490)	(584 490)	(206 380)	35.3%	(265 140)	45.4%	-	-	(471 520)	80.7%	(205 309)	93.1%	(100.0%)
Suppliers and employees	(554 490)	(554 490)	(203 880)	36.8%	(265 140)	47.8%	-	-	(469 020)	84.6%	(205 309)	97.6%	(100.0%)
Finance charges	(30 000)	(30 000)	(2 500)	8.3%	-	-	-	-	(2 500)	8.3%	-	13.9%	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	17.9%	-
Net Cash from/(used) Operating Activities	65 828	65 828	70 893	107.7%	7 832	11.9%	-	-	78 724	119.6%	9 590	34.7%	(100.0%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(65 828)	(65 828)	(5 299)	8.1%	(7 319)	11.1%	-	-	(12 618)	19.2%	(9 685)	40.1%	(100.0%)
Capital assets	(65 828)	(65 828)	(5 299)	8.1%	(7 319)	11.1%	-	-	(12 618)	19.2%	(9 685)	40.1%	(100.0%)
Net Cash from/(used) Investing Activities	(65 828)	(65 828)	(5 299)	8.1%	(7 319)	11.1%	-	-	(12 618)	19.2%	(9 685)	40.1%	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	0	0	65 593	############	513	2 332 527.3%	-	-	66 106	############	(95)	36.2%	(100.0%)
Cash/cash equivalents at the year begin:	3 631	3 631	117	3.2%	65 710	1 809.6%	-	-	117	3.2%	(54 965)	146.6%	(100.0%)
Cash/cash equivalents at the year end:	3 631	3 631	65 710	1 809.6%	66 223	1 823.7%	-	-	66 223	1 823.7%	(55 060)	33.7%	(100.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	4 869	3.2%	4 228	2.8%	3 633	2.4%	140 166	91.7%	152 897	20.0%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	14 981	18.1%	12 356	14.9%	3 266	3.9%	52 350	63.1%	82 954	10.8%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 951	3.3%	3 339	2.2%	3 031	2.0%	138 346	92.4%	149 667	19.5%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 148	2.8%	1 677	2.2%	1 440	1.9%	70 321	93.0%	75 587	9.9%	-	-	-
Receivables from Exchange Transactions - Waste Management	1 437	2.7%	1 071	2.0%	1 011	1.9%	49 851	93.4%	53 370	7.0%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 710	2.0%	3 481	1.9%	3 322	1.8%	172 045	94.2%	182 558	23.8%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 481	3.6%	2 446	3.6%	1 108	1.6%	62 570	91.2%	68 604	9.0%	-	-	-
Total By Income Source	34 578	4.5%	28 599	3.7%	16 810	2.2%	685 650	89.6%	765 637	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	1 614	15.1%	1 164	10.9%	817	7.7%	7 080	66.3%	10 674	1.4%	-	-	-
Commercial	18 282	16.0%	16 064	14.0%	5 196	4.5%	74 940	65.5%	114 483	15.0%	-	-	-
Households	12 489	2.2%	9 531	1.7%	9 082	1.6%	527 595	94.4%	558 697	73.0%	-	-	-
Other	2 192	2.7%	1 840	2.2%	1 716	2.1%	76 035	93.0%	81 782	10.7%	-	-	-
Total By Customer Group	34 578	4.5%	28 599	3.7%	16 810	2.2%	685 650	89.6%	765 637	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	38 980	7.7%	28 322	5.6%	42 556	8.4%	396 597	78.3%	506 454	50.8%
Bulk Water	4 927	2.5%	10 137	5.2%	4 875	2.5%	176 471	89.8%	196 409	19.7%
PAYE deductions	1 086	8.5%	2 285	17.8%	3 155	24.6%	6 312	49.2%	12 839	1.3%
VAT (output less input)	-	-	-	-	-	-	434	100.0%	434	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	298	.8%	-	-	8 939	24.5%	27 221	74.7%	36 458	3.7%
Auditor-General	-	-	43	1.1%	193	4.9%	3 704	94.0%	3 941	.4%
Other	-	-	-	-	-	-	239 729	100.0%	239 729	24.1%
Total	45 292	4.5%	40 787	4.1%	59 719	6.0%	850 468	85.4%	996 265	100.0%

Contact Details

Municipal Manager	Ms G P MNongo-Ntshangase	017 712 9613
Financial Manager		

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: DIPALESENG (MP306)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	199 926	199 926	57 449	28.7%	43 133	21.6%	49 357	24.7%	149 940	75.0%	20 155	36.5%	144.9%
Property rates	15 834	15 834	2 642	16.7%	3 093	19.5%	2 838	17.9%	8 574	54.1%	1 761	35.5%	61.2%
Property rates - penalties and collection charges	-	-	-		-		-		-		-		
Service charges - electricity revenue	50 098	50 098	14 763	29.5%	5 891	11.8%	15 105	30.2%	35 760	71.4%	7 628	52.8%	98.0%
Service charges - water revenue	17 549	17 549	5 757	32.8%	5 741	32.7%	4 703	26.8%	16 201	92.3%	2 642	53.0%	78.0%
Service charges - sanitation revenue	16 107	16 107	4 613	28.6%	4 184	26.0%	3 936	24.4%	12 733	79.1%	2 503	51.0%	57.2%
Service charges - refuse revenue	6 043	6 043	1 421	23.5%	1 578	26.1%	1 499	24.8%	4 498	74.4%	970	51.0%	54.5%
Service charges - other	-	-	-		-		(112)		(112)		-	-	(100.0%)
Rental of facilities and equipment	238	238	-	-	33	14.0%	17	7.1%	50	21.2%	29	47.4%	(42.3%)
Interest earned - external investments	1 100	1 100	162	14.7%	10	.9%	29	2.7%	202	18.3%	11	3.9%	161.1%
Interest earned - outstanding debtors	22 281	22 281	1 861	8.4%	2 429	10.9%	5 523	24.8%	9 813	44.0%	3 259	44.1%	69.5%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 697	1 697	-	-	8	.5%	0	-	8	5%	1	.7%	(79.5%)
Licences and permits	42	42	-	-	249	599.5%	-	-	249	599.5%	100	5 214.9%	(100.0%)
Agency services	3 683	3 683	-	-	-	-	506	13.7%	506	13.7%	-	43.9%	(100.0%)
Transfers recognised - operational	64 313	64 313	26 229	40.8%	19 462	30.3%	14 597	22.7%	60 288	93.7%	1 132	13.2%	1 189.5%
Other own revenue	943	943	-	-	455	48.2%	715	75.9%	1 170	124.1%	118	45.1%	506.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	213 355	227 355	51 540	24.2%	39 511	18.5%	37 600	16.5%	128 652	56.6%	18 934	35.8%	98.6%
Employee related costs	52 745	52 745	13 036	24.7%	13 426	25.5%	13 551	25.7%	40 013	75.9%	96	29.2%	14 055.7%
Remuneration of councillors	5 207	5 207	408	7.8%	865	16.6%	960	18.4%	2 232	42.9%	-	.3%	(100.0%)
Debt impairment	39 253	53 253	-	-	-	-	0	-	0	-	96	.7%	(99.9%)
Depreciation and asset impairment	18 000	18 000	-	-	-	-	-	-	-	-	-	-	-
Finance charges	174	174	-	-	1 304	750.9%	220	126.9%	1 524	877.8%	101	58.0%	119.0%
Bulk purchases	69 145	69 145	10 641	15.4%	14 238	20.6%	10 561	15.3%	35 440	51.3%	9 656	52.8%	9.4%
Other Materials	6 523	6 523	992	15.2%	-	-	1 061	16.3%	2 052	31.5%	3 281	-	(67.7%)
Contracted services	11 717	11 717	525	4.5%	2 138	18.2%	5 406	46.1%	8 070	68.9%	795	13.9%	580.4%
Transfers and grants	3 163	3 163	-	-	13	.4%	641	20.3%	654	20.7%	1 117	49.3%	(42.6%)
Other expenditure	7 428	7 428	25 938	349.2%	7 528	101.4%	5 200	70.0%	38 666	520.6%	3 793	83.0%	37.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(13 429)	(27 429)	5 909		3 622		11 757		21 288		1 220		
Transfers recognised - capital	40 122	40 122	857	2.1%	5	-	9	-	872	2.2%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	26 693	12 693	6 766		3 627		11 767		22 160		1 220		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	26 693	12 693	6 766		3 627		11 767		22 160		1 220		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	26 693	12 693	6 766		3 627		11 767		22 160		1 220		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	26 693	12 693	6 766		3 627		11 767		22 160		1 220		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	40 122	40 122	15 381	38.3%	4 124	10.3%	1 622	4.0%	21 128	52.7%	7 279	100.6%	(77.7%)
National Government	40 122	40 122	15 381	38.3%	4 124	10.3%	1 622	4.0%	21 128	52.7%	7 279	100.6%	(77.7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	40 122	40 122	15 381	38.3%	4 124	10.3%	1 622	4.0%	21 128	52.7%	7 279	100.6%	(77.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	40 122	40 122	15 381	38.3%	4 124	10.3%	1 622	4.0%	21 128	52.7%	7 279	100.6%	(77.7%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	1 962	1 962	7 381	376.2%	2 204	112.3%	-	-	9 585	488.5%	-	258.0%	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	1 962	1 962	7 381	376.2%	2 204	112.3%	-	-	9 585	488.5%	-	258.0%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	38 160	38 160	8 000	21.0%	1 920	5.0%	1 622	4.3%	11 542	30.2%	7 279	92.7%	(77.7%)
Electricity	22 000	22 000	8 000	36.4%	-	-	-	-	8 000	36.4%	4 108	188.2%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	16 160	16 160	-	-	1 920	11.9%	1 622	10.0%	3 542	21.9%	1 986	57.1%	(18.3%)
Waste Management	-	-	-	-	-	-	-	-	-	-	1 185	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	196 311	196 311	67 423	34.3%	64 025	32.6%	52 097	26.5%	183 545	93.5%	62 575	95.4%	(16.7%)
Property rates, penalties and collection charges	11 084	11 084	1 763	15.9%	2 145	19.4%	4 837	43.6%	8 745	78.9%	10 448	146.1%	(53.7%)
Service charges	67 090	67 090	11 597	17.3%	16 845	25.1%	12 696	18.9%	41 138	61.3%	16 796	70.7%	(24.4%)
Other revenue	9 602	9 602	5 597	58.3%	10 895	113.5%	5 382	56.1%	21 874	227.8%	6 479	246.1%	(16.9%)
Government - operating	64 313	64 313	26 656	41.4%	19 462	30.3%	18 195	28.3%	64 313	100.0%	14 718	75.3%	23.6%
Government - capital	40 122	40 122	21 577	53.8%	14 499	36.1%	10 000	24.9%	46 076	114.8%	13 528	182.6%	(26.1%)
Interest	4 100	4 100	233	5.7%	179	4.4%	987	24.1%	1 399	34.1%	606	31.1%	62.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(156 102)	(156 102)	(43 017)	27.6%	(57 036)	36.5%	(45 067)	28.9%	(145 120)	93.0%	(47 802)	101.3%	(5.7%)
Suppliers and employees	(152 766)	(86 418)	(43 017)	28.2%	(57 036)	37.3%	(45 067)	52.2%	(145 120)	167.9%	(47 802)	105.7%	(5.7%)
Finance charges	(174)	(66 521)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(3 163)	(3 163)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	40 208	40 208	24 406	60.7%	6 989	17.4%	7 030	17.5%	38 425	95.6%	14 773	64.8%	(52.4%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(40 122)	(40 122)	(15 422)	38.4%	(4 262)	10.6%	(1 457)	3.6%	(21 141)	52.7%	(10 279)	146.9%	(85.8%)
Capital assets	(40 122)	(40 122)	(15 422)	38.4%	(4 262)	10.6%	(1 457)	3.6%	(21 141)	52.7%	(10 279)	146.9%	(85.8%)
Net Cash from/(used) Investing Activities	(40 122)	(40 122)	(15 422)	38.4%	(4 262)	10.6%	(1 457)	3.6%	(21 141)	52.7%	(10 279)	154.6%	(85.8%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	9	-	7	-	16	-	7	-	5.2%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	9	-	7	-	16	-	7	-	5.2%
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	9	-	7	-	16	-	7	-	5.2%
Net Increase/(Decrease) in cash held	86	86	8 984	10 417.9%	2 736	3 173.3%	5 580	6 470.5%	17 300	20 061.2%	4 500	(78.7%)	24.0%
Cash/cash equivalents at the year begin:	33 746	145	145	.4%	9 129	27.1%	11 866	8 158.2%	145	100.0%	10 436	97.0%	13.7%
Cash/cash equivalents at the year end:	33 832	232	9 129	27.0%	11 866	35.1%	17 446	7 529.9%	17 446	7 529.9%	14 936	44.3%	16.8%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1 273	2.3%	761	1.4%	700	1.3%	52 721	95.1%	55 455	16.8%	-	-	53 421
Trade and Other Receivables from Exchange Transactions - Electricity	3 127	12.2%	602	2.3%	342	1.3%	21 570	84.1%	25 641	7.8%	-	-	21 912
Receivables from Non-exchange Transactions - Property Rates	897	2.5%	770	2.1%	701	2.0%	33 502	93.4%	35 870	10.8%	-	-	34 203
Receivables from Exchange Transactions - Waste Water Management	1 356	2.2%	904	1.5%	848	1.4%	58 787	95.0%	61 894	18.7%	-	-	59 635
Receivables from Exchange Transactions - Waste Management	509	1.5%	485	1.4%	462	1.4%	32 314	95.7%	33 769	10.2%	-	-	32 776
Receivables from Exchange Transactions - Property Rental Debtors	10	1.5%	10	1.6%	10	1.5%	630	95.3%	660	.2%	-	-	640
Interest on Arrear Debtor Accounts	1 576	2.3%	1 567	2.3%	1 527	2.2%	63 343	93.1%	68 012	20.6%	-	-	64 869
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(115)	(.2%)	(15)	-	322	.7%	49 141	99.6%	49 332	14.9%	-	-	49 463
Total By Income Source	8 632	2.6%	5 083	1.5%	4 912	1.5%	312 007	94.4%	330 634	100.0%	-	-	316 919
Debtors Age Analysis By Customer Group													
Organs of State	(766)	(16.1%)	(169)	(3.5%)	91	1.9%	5 615	117.7%	4 771	1.4%	-	-	5 706
Commercial	3 938	22.7%	395	2.3%	357	2.1%	12 671	73.0%	17 361	5.3%	-	-	13 028
Households	5 185	1.7%	4 633	1.6%	4 248	1.4%	284 266	95.3%	298 332	90.2%	-	-	288 514
Other	275	2.7%	223	2.2%	216	2.1%	9 455	93.0%	10 170	3.1%	-	-	9 671
Total By Customer Group	8 632	2.6%	5 083	1.5%	4 912	1.5%	312 007	94.4%	330 634	100.0%	-	-	316 919

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	3 978	33.4%	3 819	32.1%	-	-	4 117	34.6%	11 914	38.4%
Bulk Water	114	8.7%	-	-	142	10.8%	1 061	80.5%	1 317	4.2%
PAYE deductions	-	-	-	-	-	-	98	100.0%	98	.3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	26	1.0%	-	-	911	36.3%	1 574	62.7%	2 511	8.1%
Other	7 524	49.6%	1 857	12.2%	217	1.4%	5 576	36.7%	15 174	48.9%
Total	11 642	37.5%	5 676	18.3%	1 270	4.1%	12 426	40.1%	31 015	100.0%

Contact Details

Municipal Manager	Mr SL Netshivhale	017 773 2031
Financial Manager	Ms Alina Ngema	017 773 1252

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: GOVAN MBEKI (MP307)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	1 687 472	1 687 472	346 329	20.5%	0	-	-	-	346 329	20.5%	266 589	66.2%	(100.0%)
Property rates	266 066	266 066	113 444	42.6%	-	-	-	-	113 444	42.6%	53 502	69.0%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	463 901	463 901	-	-	-	-	-	-	-	-	82 849	60.1%	(100.0%)
Service charges - water revenue	341 643	341 643	87 905	25.7%	-	-	-	-	87 905	25.7%	55 346	64.0%	(100.0%)
Service charges - sanitation revenue	98 584	98 584	25 624	26.0%	-	-	-	-	25 624	26.0%	16 340	60.8%	(100.0%)
Service charges - refuse revenue	112 885	112 885	28 497	25.2%	-	-	-	-	28 497	25.2%	18 899	66.8%	(100.0%)
Service charges - other	-	-	46	-	0	-	-	-	46	-	-	-	-
Rental of facilities and equipment	5 181	5 181	786	15.2%	-	-	-	-	786	15.2%	926	54.9%	(100.0%)
Interest earned - external investments	3 403	3 403	-	-	-	-	-	-	-	-	10 188	73.2%	(100.0%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	55	55	0	.7%	-	-	-	-	0	.7%	-	24.8%	-
Fines	30 004	30 004	48	.2%	-	-	-	-	48	.2%	266	15.3%	(100.0%)
Licences and permits	36 027	36 027	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	5 124	156.3%	(100.0%)
Transfers recognised - operational	247 125	247 125	89 043	36.0%	-	-	-	-	89 043	36.0%	7 771	73.0%	(100.0%)
Other own revenue	52 598	52 598	311	.6%	-	-	-	-	311	.6%	14 324	109.1%	(100.0%)
Gains on disposal of PPE	30 000	30 000	624	2.1%	-	-	-	-	624	2.1%	1 054	51.2%	(100.0%)
Operating Expenditure	1 655 807	1 655 807	267 162	16.1%	-	-	-	-	267 162	16.1%	224 092	68.8%	(100.0%)
Employee related costs	474 660	474 660	123 704	26.1%	-	-	-	-	123 704	26.1%	74 553	63.0%	(100.0%)
Remuneration of councillors	22 616	22 616	8 547	37.8%	-	-	-	-	8 547	37.8%	3 453	60.2%	(100.0%)
Debt impairment	85 871	85 871	-	-	-	-	-	-	-	-	-	60.1%	-
Depreciation and asset impairment	162 165	162 165	99 620	61.4%	-	-	-	-	99 620	61.4%	12 781	57.9%	(100.0%)
Finance charges	3 430	3 430	-	-	-	-	-	-	-	-	3 802	362.5%	(100.0%)
Bulk purchases	670 000	670 000	16 388	2.4%	-	-	-	-	16 388	2.4%	94 744	77.5%	(100.0%)
Other Materials	-	-	18	-	-	-	-	-	18	-	-	-	-
Contracted services	130 123	130 123	13 743	10.6%	-	-	-	-	13 743	10.6%	9 244	61.7%	(100.0%)
Transfers and grants	39 610	39 610	37	.1%	-	-	-	-	37	.1%	1 753	27.9%	(100.0%)
Other expenditure	67 332	67 332	5 106	7.6%	-	-	-	-	5 106	7.6%	23 762	70.4%	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	31 665	31 665	79 166		0		-		79 166		42 496		
Transfers recognised - capital	72 796	72 796	20 658	28.4%	-	-	-	-	20 658	28.4%	420	100.0%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	104 461	104 461	99 824		0		-		99 824		42 916		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	104 461	104 461	99 824		0		-		99 824		42 916		
Attributable to minorities	-	-	6	-	-	-	-	-	6	-	-	-	-
Surplus/(Deficit) attributable to municipality	104 461	104 461	99 830		0		-		99 830		42 916		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	104 461	104 461	99 830		0		-		99 830		42 916		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	104 396	104 396	3 263	3.1%	3 591	3.4%	10 994	10.5%	17 847	17.1%	12 238	45.7%	(10.2%)
National Government	72 796	72 796	3 263	4.5%	3 591	4.9%	10 994	15.1%	17 847	24.5%	11 543	58.1%	(4.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	423	7.9%	(100.0%)
Transfers recognised - capital	72 796	72 796	3 263	4.5%	3 591	4.9%	10 994	15.1%	17 847	24.5%	11 966	51.3%	(8.1%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	31 600	31 600	-	-	-	-	-	-	-	-	273	17.5%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	104 396	104 396	3 263	3.1%	3 591	3.4%	10 994	10.5%	17 847	17.1%	12 238	45.7%	(10.2%)
Governance and Administration	1 600	1 600	-	-	-	-	-	-	-	-	266	21.3%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 600	1 600	-	-	-	-	-	-	-	-	183	3.8%	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	83	134.3%	(100.0%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	8 558.2%	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	18 796	18 796	-	-	913	4.9%	2 991	15.9%	3 904	20.8%	6	1.2%	46 055.3%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	18 796	18 796	-	-	913	4.9%	2 991	15.9%	3 904	20.8%	6	1.1%	46 055.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	84 000	84 000	3 263	3.9%	2 678	3.2%	8 002	9.5%	13 943	16.6%	11 966	48.8%	(33.1%)
Electricity	44 000	44 000	-	-	-	-	-	-	-	-	2 047	19.7%	(100.0%)
Water	15 000	15 000	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	25 000	25 000	3 263	13.1%	2 678	10.7%	8 002	32.0%	13 943	55.8%	9 918	49.1%	(19.3%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	1 550 108	1 550 108	424 143	27.4%	-	-	-	-	424 143	27.4%	401 931	88.6%	(100.0%)
Property rates, penalties and collection charges	232 145	232 145	35 774	15.4%	-	-	-	-	35 774	15.4%	50 972	81.8%	(100.0%)
Service charges	883 532	883 532	126 383	14.3%	-	-	-	-	126 383	14.3%	219 625	65.1%	(100.0%)
Other revenue	72 755	72 755	144 765	199.0%	-	-	-	-	144 765	199.0%	60 447	974.0%	(100.0%)
Government - operating	247 125	247 125	93 670	37.9%	-	-	-	-	93 670	37.9%	57 628	104.3%	(100.0%)
Government - capital	72 796	72 796	23 550	32.4%	-	-	-	-	23 550	32.4%	9 161	113.2%	(100.0%)
Interest	41 700	41 700	-	-	-	-	-	-	-	-	4 099	21.2%	(100.0%)
Dividends	55	55	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 368 161)	(1 368 161)	(457 916)	33.5%	-	-	-	-	(457 916)	33.5%	(401 274)	90.2%	(100.0%)
Suppliers and employees	(1 364 731)	(1 364 731)	(457 916)	33.6%	-	-	-	-	(457 916)	33.6%	(360 409)	86.9%	(100.0%)
Finance charges	(3 430)	(3 430)	-	-	-	-	-	-	-	-	(40 865)	1 625.2%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	181 948	181 948	(33 773)	(18.6%)	-	-	-	-	(33 773)	(18.6%)	658	51.9%	(100.0%)
Cash Flow from Investing Activities													
Receipts	25 000	25 000	-	-	-	-	-	-	-	-	3 801	78.8%	(100.0%)
Proceeds on disposal of PPE	25 000	25 000	-	-	-	-	-	-	-	-	3 801	78.8%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(104 396)	(104 396)	(2 711)	2.6%	-	-	-	-	(2 711)	2.6%	(12 215)	51.6%	(100.0%)
Capital assets	(104 396)	(104 396)	(2 711)	2.6%	-	-	-	-	(2 711)	2.6%	(12 215)	51.6%	(100.0%)
Net Cash from/(used) Investing Activities	(79 396)	(79 396)	(2 711)	3.4%	-	-	-	-	(2 711)	3.4%	(8 414)	47.6%	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	(26)	-	-	-	-	-	(26)	-	321	59.2%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	(26)	-	-	-	-	-	(26)	-	321	59.2%	(100.0%)
Payments	(2 225)	(2 225)	-	-	-	-	-	-	-	-	(727)	82.7%	(100.0%)
Repayment of borrowing	(2 225)	(2 225)	-	-	-	-	-	-	-	-	(727)	82.7%	(100.0%)
Net Cash from/(used) Financing Activities	(2 225)	(2 225)	(26)	1.2%	-	-	-	-	(26)	1.2%	(406)	97.4%	(100.0%)
Net Increase/(Decrease) in cash held	100 326	100 326	(36 510)	(36.4%)	-	-	-	-	(36 510)	(36.4%)	(8 162)	(6.6%)	(100.0%)
Cash/cash equivalents at the year begin:	21 274	21 274	39 387	185.1%	2 877	13.5%	2 877	13.5%	39 387	185.1%	23 403	39.4%	(87.7%)
Cash/cash equivalents at the year end:	121 601	121 601	2 877	2.4%	2 877	2.4%	2 877	2.4%	2 877	2.4%	15 242	44.6%	(81.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	18 040	5.4%	13 949	4.2%	12 010	3.6%	287 098	86.7%	331 097	29.5%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	11 337	7.9%	7 368	5.1%	6 392	4.5%	118 162	82.5%	143 259	12.8%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 474	5.6%	9 707	8.4%	4 304	3.7%	95 378	82.3%	115 863	10.3%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	7 877	5.1%	6 315	4.1%	5 503	3.6%	134 358	87.2%	154 053	13.7%	-	-	-
Receivables from Exchange Transactions - Waste Management	4 773	3.4%	4 281	3.0%	4 248	3.0%	127 665	90.6%	140 967	12.6%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 447	1.0%	2 220	.9%	2 264	1.0%	230 378	97.1%	237 309	21.1%	-	-	-
Total By Income Source	50 948	4.5%	43 839	3.9%	34 721	3.1%	993 039	88.5%	1 122 547	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	1 559	7.8%	1 187	5.9%	1 025	5.1%	16 346	81.3%	20 118	1.8%	-	-	-
Commercial	8 206	6.3%	11 582	8.9%	5 426	4.2%	104 652	80.6%	129 866	11.6%	-	-	-
Households	40 490	4.3%	30 538	3.2%	27 754	2.9%	842 318	89.5%	941 101	83.8%	-	-	-
Other	693	2.2%	532	1.7%	515	1.6%	29 723	94.5%	31 463	2.8%	-	-	-
Total By Customer Group	50 948	4.5%	43 839	3.9%	34 721	3.1%	993 039	88.5%	1 122 547	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	45 475	10.8%	5 561	1.3%	47 779	11.3%	323 388	76.6%	422 203	63.1%
Bulk Water	-	-	-	-	-	-	68 070	100.0%	68 070	10.2%
PAYE deductions	5 949	100.0%	-	-	-	-	-	-	5 949	.9%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	7 058	100.0%	-	-	-	-	-	-	7 058	1.1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 207	1.3%	1 026	.6%	765	.5%	160 728	97.6%	164 726	24.6%
Auditor-General	-	-	1 255	95.5%	56	4.3%	3	.2%	1 314	.2%
Other	-	-	-	-	-	-	-	-	-	-
Total	60 689	9.1%	7 842	1.2%	48 600	7.3%	552 189	82.5%	669 321	100.0%

Contact Details

Municipal Manager	Mr BM Mhlanga	017 620 6279
Financial Manager	Mr B.B. Sithole	017 620 6275

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: GERT SIBANDE (DC30)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	420 885	453 036	119 683	28.4%	137 635	32.7%	64 259	14.2%	321 577	71.0%	82 108	78.4%	(21.7%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	1 900	2 600	101	5.3%	113	5.9%	33	1.3%	247	9.5%	40	8.9%	(16.5%)
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	7 000	14 285	1 491	21.3%	4 423	63.2%	2 849	19.9%	8 762	61.3%	4 436	103.5%	(35.8%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	411 612	435 721	117 931	28.7%	133 024	32.3%	61 260	14.1%	312 215	71.7%	77 515	78.2%	(21.0%)
Other own revenue	373	430	160	43.0%	75	20.2%	117	27.2%	353	82.0%	118	109.4%	(.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	482 965	458 402	59 875	12.4%	123 509	25.6%	98 087	21.4%	281 472	61.4%	119 618	59.8%	(18.0%)
Employee related costs	138 988	141 581	31 375	22.6%	30 990	22.3%	32 985	23.3%	95 349	67.3%	29 161	61.0%	13.1%
Remuneration of councillors	13 282	12 915	2 935	22.1%	2 893	21.8%	3 450	26.7%	9 278	71.8%	2 892	70.2%	19.3%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	18 281	20 018	-	-	-	-	-	-	-	-	4 475	73.5%	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	(131)	-	(100.0%)
Transfers and grants	255 407	225 751	16 588	6.5%	74 994	29.4%	46 838	20.7%	138 420	61.3%	71 911	55.7%	(34.9%)
Other expenditure	57 007	58 138	8 977	15.7%	14 633	25.7%	14 815	25.5%	38 425	66.1%	11 311	66.1%	31.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(62 081)	(5 366)	59 808		14 125		(33 828)		40 105		(37 510)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(62 081)	(5 366)	59 808		14 125		(33 828)		40 105		(37 510)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(62 081)	(5 366)	59 808		14 125		(33 828)		40 105		(37 510)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(62 081)	(5 366)	59 808		14 125		(33 828)		40 105		(37 510)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(62 081)	(5 366)	59 808		14 125		(33 828)		40 105		(37 510)		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	28 050	28 505	4 500	16.0%	3 847	13.7%	5 836	20.5%	14 184	49.8%	1 892	28.7%	208.4%
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	28 050	28 505	4 500	16.0%	3 847	13.7%	5 836	20.5%	14 184	49.8%	1 892	28.7%	208.4%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	28 050	28 505	4 500	16.0%	3 847	13.7%	5 836	20.5%	14 184	49.8%	1 892	28.7%	208.4%
Governance and Administration	28 050	28 505	4 500	16.0%	884	3.2%	5 836	20.5%	11 220	39.4%	1 892	28.7%	208.4%
Executive & Council	28 050	28 505	-	-	-	-	4 952	17.4%	4 952	17.4%	1 892	28.7%	161.7%
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	4 500	-	884	-	884	-	6 268	-	-	-	(100.0%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	1 733	-	-	-	1 733	-	-	-	-
Planning and Development	-	-	-	-	1 733	-	-	-	1 733	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	1 230	-	-	-	1 230	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	1 230	-	-	-	1 230	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	420 885	453 036	119 683	28.4%	168 395	40.0%	64 259	14.2%	352 338	77.8%	82 108	78.4%	(21.7%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	1 900	2 600	-	-	-	-	25	1.0%	25	1.0%	40	8.9%	(36.9%)
Other revenue	373	430	92	24.7%	183	49.0%	125	29.1%	400	93.0%	118	109.4%	6.4%
Government - operating	411 612	435 721	732	.2%	163 790	39.8%	61 260	14.1%	225 782	51.8%	77 515	78.2%	(21.0%)
Government - capital	-	-	117 368	-	-	-	-	-	117 368	-	-	-	-
Interest	7 000	14 285	1 491	21.3%	4 423	63.2%	2 849	19.9%	8 762	61.3%	4 436	105.1%	(35.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(464 684)	(438 384)	(59 166)	12.7%	(162 448)	35.0%	(100 991)	23.0%	(322 605)	73.6%	(47 737)	32.2%	111.6%
Suppliers and employees	(209 277)	(212 633)	(59 166)	28.3%	(162 448)	77.6%	(54 154)	25.5%	(275 768)	129.7%	24 174	7.9%	(324.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(255 407)	(225 751)	-	-	-	-	(46 838)	20.7%	(46 838)	20.7%	(71 911)	55.4%	(34.9%)
Net Cash from/(used) Operating Activities	(43 799)	14 652	60 517	(138.2%)	5 948	(13.6%)	(36 732)	(250.7%)	29 732	202.9%	34 371	(2 356.5%)	(206.9%)
Cash Flow from Investing Activities													
Receipts	-	-	276 000	-	(36 000)	-	108 000	-	348 000	-	(60 000)	-	(280.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	276 000	-	(36 000)	-	108 000	-	348 000	-	(60 000)	-	(280.0%)
Payments	(28 050)	(28 505)	(4 500)	16.0%	(3 388)	12.1%	(9 564)	33.6%	(17 453)	61.2%	(1 891)	28.7%	405.9%
Capital assets	(28 050)	(28 505)	(4 500)	16.0%	(3 388)	12.1%	(9 564)	33.6%	(17 453)	61.2%	(1 891)	28.7%	405.9%
Net Cash from/(used) Investing Activities	(28 050)	(28 505)	271 500	(967.9%)	(39 388)	140.4%	98 436	(345.3%)	330 547	(1 159.6%)	(61 891)	1 681.6%	(259.0%)
Cash Flow from Financing Activities													
Receipts	-	-	(197)	-	-	-	-	-	(197)	-	-	-	-
Short term loans	-	-	(197)	-	-	-	-	-	(197)	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	(197)	-	-	-	-	-	(197)	-	-	-	-
Net Increase/(Decrease) in cash held	(71 849)	(13 853)	331 820	(461.8%)	(33 440)	46.5%	61 704	(445.4%)	360 083	(2 599.3%)	(27 520)	114.8%	(324.2%)
Cash/cash equivalents at the year begin:	84 597	91 296	-	-	331 820	392.2%	298 379	326.8%	-	-	89 179	80.8%	234.6%
Cash/cash equivalents at the year end:	12 748	77 443	331 820	2 602.9%	298 379	2 340.6%	360 083	465.0%	360 083	465.0%	61 659	72.9%	484.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	17 924	90.9%	-	-	-	-	1 795	9.1%	19 719	100.0%	-	-	-
Total By Income Source	17 924	90.9%	-	-	-	-	1 795	9.1%	19 719	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Orgons of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	17 924	90.9%	-	-	-	-	1 795	9.1%	19 719	100.0%	-	-	-
Total By Customer Group	17 924	90.9%	-	-	-	-	1 795	9.1%	19 719	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	18 984	37.5%	-	-	-	-	31 658	62.5%	50 642	100.0%
Total	18 984	37.5%	-	-	-	-	31 658	62.5%	50 642	100.0%

Contact Details

Municipal Manager	Mr CA Habile	017 801 7008
Financial Manager	Mr ZR Buthelezi	017 801 7013

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: VICTOR KHANYE (MP311)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	469 710	469 710	87 527	18.6%	87 036	18.5%	6	-	174 569	37.2%	80 605	97.8%	(100.0%)
Property rates	73 029	73 029	78 714	107.8%	6 218	8.5%	-	-	84 932	116.3%	16 379	406.2%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	157 960	157 960	-	-	-	-	-	-	-	-	38 990	50.2%	(100.0%)
Service charges - water revenue	44 239	44 239	4 206	9.5%	3 982	9.0%	-	-	8 188	18.5%	6 753	50.9%	(100.0%)
Service charges - sanitation revenue	12 704	12 704	1 343	10.6%	1 501	11.8%	-	-	2 844	22.4%	4 458	84.7%	(100.0%)
Service charges - refuse revenue	14 704	14 704	-	-	-	-	-	-	-	-	4 523	78.8%	(100.0%)
Service charges - other	-	-	-	-	21	-	4	-	25	-	-	-	(100.0%)
Rental of facilities and equipment	2 370	2 370	202	8.5%	29	1.2%	2	.1%	233	9.8%	515	48.4%	(99.6%)
Interest earned - external investments	1 397	1 397	-	-	-	-	-	-	-	-	316	49.1%	(100.0%)
Interest earned - outstanding debtors	29 336	29 336	-	-	3 917	13.4%	-	-	3 917	13.4%	7 897	114.3%	(100.0%)
Dividends received	-	-	3 061	-	0	-	-	-	3 061	-	-	-	-
Fines	3 002	3 002	-	-	11	.4%	-	-	11	.4%	70	5.6%	(100.0%)
Licences and permits	2 658	2 658	-	-	-	-	-	-	-	-	270	44.9%	(100.0%)
Agency services	11 013	11 013	-	-	1	-	-	-	1	-	206	2.5%	(100.0%)
Transfers recognised - operational	114 006	114 006	-	-	68 101	59.7%	-	-	68 101	59.7%	-	13.1%	-
Other own revenue	3 267	3 267	0	-	3 256	99.7%	-	-	3 256	99.7%	220	(.6%)	(100.0%)
Gains on disposal of PPE	24	24	-	-	-	-	-	-	-	-	8	(543.1%)	(100.0%)
Operating Expenditure	464 982	464 982	37 592	8.1%	38 624	8.3%	10 470	2.3%	86 686	18.6%	99 774	59.6%	(89.5%)
Employee related costs	143 450	143 450	19 430	13.5%	17 953	12.5%	-	-	37 383	26.1%	38 378	63.8%	(100.0%)
Remuneration of councillors	8 198	8 198	1 632	19.9%	1 368	16.7%	-	-	3 000	36.6%	2 289	63.1%	(100.0%)
Debt impairment	35 344	35 344	-	-	-	-	-	-	-	-	3 669	68.7%	(100.0%)
Depreciation and asset impairment	25 364	25 364	133	.5%	8 883	35.0%	-	-	9 016	35.5%	9 743	96.6%	(100.0%)
Finance charges	1 599	1 599	-	-	-	-	-	-	-	-	456	45.9%	(100.0%)
Bulk purchases	145 953	145 953	8 953	6.1%	-	-	9 818	6.7%	18 771	12.9%	28 065	52.7%	(65.0%)
Other Materials	14 991	14 991	67	.4%	508	3.4%	3	-	578	3.9%	5 445	112.4%	(99.9%)
Contracted services	10 738	10 738	3 326	31.0%	3 286	30.6%	353	3.3%	6 965	64.9%	4 750	81.4%	(92.6%)
Transfers and grants	38 565	38 565	-	-	-	-	-	-	-	-	413	21.1%	(100.0%)
Other expenditure	40 780	40 780	4 051	9.9%	6 626	16.2%	296	.7%	10 972	26.9%	6 566	36.0%	(95.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	4 728	4 728	49 935		48 412		(10 465)		87 883		(19 168)		
Transfers recognised - capital	-	-	-	-	18 920	-	-	-	18 920	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	4 728	4 728	49 935		67 332		(10 465)		106 803		(19 168)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	4 728	4 728	49 935		67 332		(10 465)		106 803		(19 168)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	4 728	4 728	49 935		67 332		(10 465)		106 803		(19 168)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	4 728	4 728	49 935		67 332		(10 465)		106 803		(19 168)		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	35 001	35 001	0	-	12 403	35.4%	12 403	35.4%	24 806	70.9%	858	3.3%	1 345.5%
National Government	30 286	30 286	-	-	11 797	39.0%	11 797	39.0%	23 594	77.9%	-	-	(100.0%)
Provincial Government	-	-	0	-	-	-	-	-	0	-	-	-	-
District Municipality	-	-	0	-	-	-	-	-	0	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	30 286	30 286	0	-	11 797	39.0%	11 797	39.0%	23 594	77.9%	-	-	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 715	4 715	0	-	606	12.8%	606	12.8%	1 211	25.7%	858	48.3%	(29.4%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	35 001	35 001	0	-	12 403	35.4%	12 403	35.4%	24 806	70.9%	858	3.3%	1 345.5%
Governance and Administration	475	475	-	-	-	-	-	-	-	-	696	124.1%	(100.0%)
Executive & Council	105	105	-	-	-	-	-	-	-	-	663	175.7%	(100.0%)
Budget & Treasury Office	370	370	-	-	-	-	-	-	-	-	14	17.7%	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	19	12.7%	(100.0%)
Community and Public Safety	1 550	1 550	-	-	1 592	102.7%	1 592	102.7%	3 184	205.4%	162	49.2%	880.8%
Community & Social Services	-	-	-	-	-	-	-	-	-	-	162	-	(100.0%)
Sport And Recreation	1 000	1 000	-	-	1 592	159.2%	1 592	159.2%	3 184	318.4%	-	-	(100.0%)
Public Safety	550	550	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	9 500	9 500	-	-	4 950	52.1%	4 950	52.1%	9 900	104.2%	-	-	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	
Road Transport	9 500	9 500	-	-	4 950	52.1%	4 950	52.1%	9 900	104.2%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	23 476	23 476	-	-	5 860	25.0%	5 860	25.0%	11 721	49.9%	-	-	(100.0%)
Electricity	8 264	8 264	-	-	2 144	25.9%	2 144	25.9%	4 288	51.9%	-	-	(100.0%)
Water	1 022	1 022	-	-	-	-	-	-	-	-	-	-	
Waste Water Management	10 500	10 500	-	-	3 716	35.4%	3 716	35.4%	7 432	70.8%	-	-	(100.0%)
Waste Management	3 690	3 690	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	0	-	-	-	-	-	0	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	469 685	469 685	42 745	9.1%	128 369	27.3%	-	-	171 114	36.4%	80 643	72.1%	(100.0%)
Property rates, penalties and collection charges	73 029	73 029	2 399	3.3%	12 394	17.0%	-	-	14 793	20.3%	16 379	95.5%	(100.0%)
Service charges	229 607	229 607	5 411	2.4%	16 843	7.3%	-	-	22 255	9.7%	54 770	70.1%	(100.0%)
Other revenue	22 310	22 310	7	-	3 772	16.9%	-	-	3 779	16.9%	1 281	20.6%	(100.0%)
Government - operating	114 006	114 006	34 928	30.6%	68 101	59.7%	-	-	103 029	90.4%	-	41.1%	-
Government - capital	-	-	-	-	18 920	-	-	-	18 920	-	-	-	-
Interest	30 733	30 733	-	-	8 339	27.1%	-	-	8 339	27.1%	8 213	103.0%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(404 275)	(404 275)	(31 324)	7.7%	(31 762)	7.9%	-	-	(63 085)	15.6%	(85 504)	122.0%	(100.0%)
Suppliers and employees	(364 112)	(364 112)	(31 324)	8.6%	(31 762)	8.7%	-	-	(63 085)	17.3%	(84 634)	123.3%	(100.0%)
Finance charges	(1 599)	(1 599)	-	-	-	-	-	-	-	-	(456)	45.9%	(100.0%)
Transfers and grants	(38 565)	(38 565)	-	-	-	-	-	-	-	-	(413)	20.3%	(100.0%)
Net Cash from/(used) Operating Activities	65 410	65 410	11 421	17.5%	96 608	147.7%	-	-	108 029	165.2%	(4 861)	(1 831 155.5%)	(100.0%)
Cash Flow from Investing Activities													
Receipts	(4 691)	(4 691)	-	-	-	-	-	-	-	-	8	(589.9%)	(100.0%)
Proceeds on disposal of PPE	(4 691)	(4 691)	-	-	-	-	-	-	-	-	8	(589.9%)	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	(858)	-	(100.0%)
Capital assets	-	-	-	-	-	-	-	-	-	-	(858)	-	(100.0%)
Net Cash from/(used) Investing Activities	(4 691)	(4 691)	-	-	-	-	-	-	-	-	(850)	23 173.8%	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 200)	(1 200)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(1 200)	(1 200)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(1 200)	(1 200)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	59 519	59 519	11 421	19.2%	96 608	162.3%	-	-	108 029	181.5%	(5 711)	(4 240 681.5%)	(100.0%)
Cash/cash equivalents at the year begin:	15 000	15 000	15 000	100.0%	26 421	176.1%	-	-	15 000	100.0%	(193 186)	125.2%	(100.0%)
Cash/cash equivalents at the year end:	74 519	74 519	26 421	35.5%	123 029	165.1%	-	-	123 029	165.1%	(198 897)	(846.2%)	(100.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	4 616	2.7%	2 992	1.7%	3 202	1.9%	161 732	93.7%	172 542	32.9%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 345	36.2%	4 824	20.9%	1 203	5.2%	8 700	37.7%	23 071	4.4%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	20 785	17.3%	3 753	3.1%	3 285	2.7%	92 661	76.9%	120 485	22.9%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	641	3.5%	401	2.2%	340	1.9%	16 884	92.4%	18 267	3.5%	-	-	-
Receivables from Exchange Transactions - Waste Management	710	4.6%	446	2.9%	378	2.5%	13 780	90.0%	15 314	2.9%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 560	2.0%	3 235	1.8%	3 184	1.8%	165 500	94.3%	175 479	33.4%	-	-	-
Total By Income Source	38 657	7.4%	15 650	3.0%	11 593	2.2%	459 258	87.5%	525 158	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	239	8.1%	119	4.0%	127	4.3%	2 460	83.5%	2 945	.6%	-	-	-
Commercial	23 447	18.5%	4 014	3.2%	3 052	2.4%	96 233	75.9%	126 746	24.1%	-	-	-
Households	14 967	3.8%	11 515	2.9%	8 411	2.1%	360 484	91.2%	395 378	75.3%	-	-	-
Other	3	3.4%	2	2.7%	3	3.2%	81	90.8%	89	-	-	-	-
Total By Customer Group	38 657	7.4%	15 650	3.0%	11 593	2.2%	459 258	87.5%	525 158	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	12 580	100.0%	-	-	-	-	-	-	12 580	41.7%
Bulk Water	7 438	100.0%	-	-	-	-	-	-	7 438	24.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 572	100.0%	-	-	-	-	-	-	1 572	5.2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 383	100.0%	-	-	-	-	-	-	6 383	21.2%
Auditor-General	2 179	100.0%	-	-	-	-	-	-	2 179	7.2%
Other	-	-	-	-	-	-	-	-	-	-
Total	30 153	100.0%	-	-	-	-	-	-	30 153	100.0%

Contact Details

Municipal Manager	Mr Mvenselwa J Mahlangu	013 665 6021
Financial Manager	Ms Thokozile Mahlangu	013 665 6000

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EMALAHLENI (MP) (MP312)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	2 917 169	2 909 280	251 313	8.6%	6 632	.2%	388 437	13.4%	646 382	22.2%	535 269	63.9%	(27.4%)
Property rates	450 428	451 975	113 021	25.1%	(53)	-	74 618	16.5%	187 586	41.5%	95 416	73.7%	(21.8%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	1 225 130	1 177 918	90 074	7.4%	9 688	.8%	135 876	11.5%	235 638	20.0%	241 165	67.2%	(43.7%)
Service charges - water revenue	456 419	458 618	26 301	5.8%	(963)	(.2%)	87 229	19.0%	112 566	24.5%	18 119	14.0%	381.4%
Service charges - sanitation revenue	192 035	172 710	10 860	5.7%	(3 760)	(2.0%)	25 913	15.0%	33 013	19.1%	31 444	60.9%	(17.6%)
Service charges - refuse revenue	125 224	117 314	8 195	6.5%	13	-	15 884	13.5%	24 092	20.5%	-	-	(100.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	21 872	12 194.6%	(100.0%)
Rental of facilities and equipment	12 326	22 045	23	.2%	244	2.0%	714	3.2%	982	4.5%	3 012	79.9%	(76.3%)
Interest earned - external investments	601	46	156	25.9%	-	-	-	-	156	335.5%	490	238.4%	(100.0%)
Interest earned - outstanding debtors	92 214	173 925	218	.2%	0	-	46 065	26.5%	46 283	26.6%	34 736	109.6%	32.6%
Dividends received	-	-	1 823	-	148	-	-	-	1 971	-	-	-	-
Fines	6 598	4 814	486	7.4%	11	.2%	223	4.6%	720	15.0%	1 029	75.8%	(78.3%)
Licences and permits	206	190	156	76.0%	6	2.8%	27	14.2%	189	99.4%	576	88.0%	(95.3%)
Agency services	11 893	11 270	-	-	234	2.0%	408	3.6%	642	5.7%	4 500	53.3%	(90.9%)
Transfers recognised - operational	304 301	301 860	-	-	-	-	-	-	-	-	73 079	87.1%	(100.0%)
Other own revenue	39 793	16 594	-	-	1 064	2.7%	1 481	8.9%	2 545	15.3%	9 829	128.0%	(84.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	3 077 035	3 063 055	212 125	6.9%	234 323	7.6%	331 505	10.8%	777 952	25.4%	800 035	53.4%	(58.6%)
Employee related costs	749 153	749 153	126 077	16.8%	190 868	25.5%	129 330	17.3%	446 275	59.6%	173 592	72.2%	(25.5%)
Remuneration of councillors	29 675	29 675	2 110	7.1%	4 884	16.5%	4 872	16.4%	11 867	40.0%	6 710	69.9%	(27.4%)
Debt impairment	480 964	449 464	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	263 000	263 000	13 271	5.0%	20 334	7.7%	4	-	33 609	12.8%	252	.1%	(98.4%)
Finance charges	82 529	82 529	11	-	-	-	12	-	23	-	46 124	59.4%	(100.0%)
Bulk purchases	968 817	968 817	-	-	1 096	.1%	145 452	15.0%	146 548	15.1%	494 131	64.9%	(70.6%)
Other Materials	136 244	149 238	2 398	1.8%	11 467	8.4%	1 282	.9%	15 147	10.1%	15 404	56.1%	(91.7%)
Contracted services	53 313	59 187	22 442	42.1%	2 324	4.4%	42 698	72.1%	67 465	114.0%	11 318	67.7%	277.3%
Transfers and grants	37 284	37 284	33 000	88.5%	-	-	806	2.2%	33 806	90.7%	1 679	17.4%	(52.0%)
Other expenditure	276 056	274 707	3 636	1.3%	3 350	1.2%	5 940	2.2%	12 926	4.7%	50 824	51.4%	(88.3%)
Loss on disposal of PPE	-	-	9 179	-	-	-	1 109	-	10 287	-	-	-	(100.0%)
Surplus/(Deficit)	(159 866)	(153 775)	39 188		(227 690)		56 933		(131 570)		(264 766)		
Transfers recognised - capital	186 032	213 950	4 398	2.4%	-	-	72 200	33.7%	76 598	35.8%	30 788	20.6%	134.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	40 976	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	67 142	60 174	43 586		(227 690)		129 133		(54 972)		(233 978)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	67 142	60 174	43 586		(227 690)		129 133		(54 972)		(233 978)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	67 142	60 174	43 586		(227 690)		129 133		(54 972)		(233 978)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	67 142	60 174	43 586		(227 690)		129 133		(54 972)		(233 978)		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	245 503	250 438	-	-	26 018	10.6%	11 792	4.7%	37 810	15.1%	21 159	9.9%	(44.3%)
National Government	197 415	184 295	-	-	22 778	11.5%	10 673	5.8%	33 451	18.2%	20 663	13.0%	(48.3%)
Provincial Government	-	13 755	-	-	-	-	-	-	-	-	-	-	-
District Municipality	20 238	20 238	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	217 653	218 288	-	-	22 778	10.5%	10 673	4.9%	33 451	15.3%	20 663	10.2%	(48.3%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	20 600	24 900	-	-	3 240	15.7%	1 119	4.5%	4 359	17.5%	497	5.4%	125.3%
Public contributions and donations	7 250	7 250	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	245 503	250 438	-	-	26 018	10.6%	11 792	4.7%	37 810	15.1%	21 159	9.9%	(44.3%)
Governance and Administration	12 845	11 945	-	-	3 160	24.6%	29	.2%	3 189	26.7%	293	6.6%	(90.2%)
Executive & Council	100	1 000	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	12 745	7 550	-	-	3 160	24.8%	29	.4%	3 189	42.2%	92	1.6%	(68.9%)
Corporate Services	-	3 395	-	-	-	-	-	-	-	-	200	-	(100.0%)
Community and Public Safety	4 050	5 540	-	-	654	16.2%	-	-	654	11.8%	566	11.5%	(100.0%)
Community & Social Services	50	5 540	-	-	654	1 308.3%	-	-	654	11.8%	551	6 221.2%	(100.0%)
Sport And Recreation	1 100	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	2 900	-	-	-	-	-	-	-	-	-	15	2.7%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	4 600	3 091	-	-	4 931	107.2%	2 111	68.3%	7 042	227.8%	699	3.2%	202.1%
Planning and Development	50	550	-	-	28	56.9%	1 649	299.9%	1 678	305.0%	-	4.2%	(100.0%)
Road Transport	-	-	-	-	4 902	-	462	-	5 364	-	699	3.5%	(33.9%)
Environmental Protection	4 550	2 541	-	-	-	-	-	-	-	-	-	-	-
Trading Services	183 058	166 512	-	-	17 273	9.4%	9 652	5.8%	26 925	16.2%	19 602	12.5%	(50.8%)
Electricity	45 600	45 600	-	-	5 958	13.1%	344	.8%	6 302	13.8%	4 544	13.9%	(92.4%)
Water	40 576	52 218	-	-	5 065	12.5%	4 765	9.1%	9 829	18.8%	8 832	8.5%	(46.1%)
Waste Water Management	87 082	61 744	-	-	6 250	7.2%	3 460	5.6%	9 710	15.7%	6 222	20.8%	(44.4%)
Waste Management	9 800	6 950	-	-	-	-	1 083	15.6%	1 083	15.6%	4	.1%	25 901.0%
Other	40 950	63 350	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	2 646 634	2 380 819	620 033	23.4%	645 588	24.4%	505 408	21.2%	1 771 029	74.4%	816 253	89.3%	(38.1%)
Property rates, penalties and collection charges	372 842	1 175 153	68 244	18.3%	84 355	22.6%	111 986	9.5%	264 584	22.5%	94 356	77.3%	18.7%
Service charges	1 654 847	559 611	265 752	16.1%	270 178	16.3%	305 785	54.6%	841 715	150.4%	301 222	54.6%	1.5%
Other revenue	61 853	312 216	149 593	241.9%	168 225	272.0%	(135 338)	(43.3%)	182 480	58.4%	242 663	1 095.2%	(155.8%)
Government - operating	292 308	31 500	109 176	37.3%	71 331	24.4%	144 200	457.8%	324 707	1 030.8%	84 351	90.5%	71.0%
Government - capital	186 032	172 974	-	-	17 368	9.3%	11 324	6.5%	28 692	16.6%	58 436	36.5%	(80.6%)
Interest	78 753	125 033	27 267	34.6%	34 132	43.3%	67 452	53.9%	128 851	103.1%	35 226	130.0%	91.5%
Dividends	-	4 332	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 373 755)	(2 143 255)	(616 350)	26.0%	(620 119)	26.1%	(483 584)	22.6%	(1 720 052)	80.3%	(785 487)	97.1%	(38.4%)
Suppliers and employees	(2 253 942)	(2 116 784)	(608 043)	27.0%	(611 539)	27.1%	(453 303)	21.4%	(1 672 884)	79.0%	(781 380)	101.1%	(42.0%)
Finance charges	(82 529)	-	(7 748)	9.4%	(5 967)	7.2%	(29 659)	-	(43 374)	-	(2 429)	22.2%	1 121.0%
Transfers and grants	(37 284)	(26 471)	(559)	1.5%	(2 613)	7.0%	(622)	2.4%	(3 794)	14.3%	(1 679)	13.5%	(62.9%)
Net Cash from/(used) Operating Activities	272 879	237 564	3 683	1.3%	25 470	9.3%	21 824	9.2%	50 977	21.5%	30 766	23.2%	(29.1%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(245 503)	(223 013)	(2 368)	1.0%	(23 049)	9.4%	(11 792)	5.3%	(37 209)	16.7%	(13 611)	16.0%	(13.4%)
Capital assets	(245 503)	(223 013)	(2 368)	1.0%	(23 049)	9.4%	(11 792)	5.3%	(37 209)	16.7%	(13 611)	16.0%	(13.4%)
Net Cash from/(used) Investing Activities	(245 503)	(223 013)	(2 368)	1.0%	(23 049)	9.4%	(11 792)	5.3%	(37 209)	16.7%	(13 611)	16.0%	(13.4%)
Cash Flow from Financing Activities													
Receipts	-	-	1 767	-	(219)	-	-	-	1 548	-	(325)	10.2%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	1 767	-	(219)	-	-	-	1 548	-	(325)	10.2%	(100.0%)
Payments	(18 434)	(18 434)	(10 979)	59.6%	(6 457)	35.0%	-	-	(17 436)	94.6%	(2 000)	105.7%	(100.0%)
Repayment of borrowing	(18 434)	(18 434)	(10 979)	59.6%	(6 457)	35.0%	-	-	(17 436)	94.6%	(2 000)	105.7%	(100.0%)
Net Cash from/(used) Financing Activities	(18 434)	(18 434)	(9 212)	50.0%	(6 676)	36.2%	-	-	(15 888)	86.2%	(2 325)	284.9%	(100.0%)
Net Increase/(Decrease) in cash held	8 942	(3 884)	(7 897)	(88.3%)	(4 255)	(47.6%)	10 032	(258.3%)	(2 120)	54.6%	14 830	29.9%	(32.4%)
Cash/cash equivalents at the year begin:	(3 286)	4 929	(2 668)	81.2%	(10 565)	321.5%	(14 820)	(300.7%)	(2 668)	(54.1%)	(14 012)	22.9%	5.8%
Cash/cash equivalents at the year end:	5 656	1 046	(10 565)	(186.8%)	(14 820)	(262.0%)	(4 788)	(457.9%)	(4 788)	(457.9%)	818	(27 254 166.7%)	(685.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	12 223	1.4%	24 281	2.9%	23 126	2.7%	787 510	93.0%	847 140	28.5%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	(107 102)	(11.6%)	94 871	10.2%	59 306	6.4%	879 473	94.9%	926 548	31.2%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	19 334	6.1%	10 890	3.4%	10 551	3.3%	278 088	87.2%	318 863	10.7%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 726	1.5%	9 208	3.0%	8 777	2.8%	287 413	92.7%	310 124	10.4%	-	-	-
Receivables from Exchange Transactions - Waste Management	2 709	1.4%	5 174	2.6%	4 999	2.5%	187 499	93.6%	200 380	6.7%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	144 859	39.3%	(33 399)	(9.1%)	(10 225)	(2.8%)	267 380	72.5%	368 615	12.4%	-	-	-
Total By Income Source	76 748	2.6%	111 025	3.7%	96 534	3.2%	2 687 362	90.4%	2 971 670	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	(1 554)	(4.7%)	5 072	15.5%	2 491	7.6%	26 710	81.6%	32 719	1.1%	-	-	-
Commercial	31 001	10.5%	19 149	6.5%	12 911	4.4%	233 159	78.7%	296 219	10.0%	-	-	-
Households	55 005	2.1%	86 082	3.3%	80 494	3.1%	2 394 281	91.5%	2 615 862	88.0%	-	-	-
Other	(7 703)	(28.7%)	723	2.7%	638	2.4%	33 212	123.6%	26 869	.9%	-	-	-
Total By Customer Group	76 748	2.6%	111 025	3.7%	96 534	3.2%	2 687 362	90.4%	2 971 670	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	151	-	74 571	5.0%	78 139	5.2%	1 336 129	89.7%	1 488 990	79.3%
Bulk Water	-	-	-	-	-	-	155 446	100.0%	155 446	8.3%
PAYE deductions	11 556	100.0%	-	-	-	-	-	-	11 556	.6%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	10 355	100.0%	-	-	-	-	-	-	10 355	.6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 577	2.2%	83 767	40.8%	7 176	3.5%	109 772	53.5%	205 293	10.9%
Auditor-General	-	-	-	-	-	-	5 539	100.0%	5 539	.3%
Other	-	-	-	-	-	-	-	-	-	-
Total	26 640	1.4%	158 338	8.4%	85 316	4.5%	1 606 886	85.6%	1 877 179	100.0%

Contact Details

Municipal Manager	Mr H. S. Mayisela	013 690 6208
Financial Manager	Ms J P Hlatshwayo	013 690 6241

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: STEVE TSHWETE (MP313)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	1 357 202	1 407 050	451 048	33.2%	348 331	25.7%	329 142	23.4%	1 128 521	80.2%	312 026	76.0%	5.5%
Property rates	322 145	325 552	83 002	25.8%	83 053	25.8%	83 066	25.5%	249 121	76.5%	75 431	75.4%	10.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	535 221	541 493	101 823	19.0%	125 069	23.4%	124 618	23.0%	351 510	64.9%	126 489	78.4%	(1.5%)
Service charges - water revenue	83 231	78 480	22 148	26.6%	21 695	26.1%	19 955	25.3%	63 699	81.2%	20 671	77.6%	(3.9%)
Service charges - sanitation revenue	59 178	62 461	16 996	28.7%	17 040	28.8%	15 410	24.7%	49 446	79.2%	13 816	74.8%	11.5%
Service charges - refuse revenue	66 849	69 286	19 669	29.4%	17 317	25.9%	17 384	25.1%	54 370	78.5%	15 529	75.7%	11.9%
Service charges - other	612	612	53 438	8 733.2%	167	27.4%	136	22.2%	53 741	8 782.8%	-	-	(100.0%)
Rental of facilities and equipment	13 975	14 674	1 538	11.0%	615	4.4%	501	3.4%	2 655	18.1%	5 477	75.7%	(90.8%)
Interest earned - external investments	30 871	34 871	4 752	15.4%	7 011	22.7%	6 831	19.6%	18 595	53.3%	3 659	76.8%	86.7%
Interest earned - outstanding debtors	3 153	3 080	4 987	158.2%	6 900	218.8%	7 563	245.6%	19 450	631.5%	863	80.7%	776.7%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	11 698	13 085	1 481	12.7%	1 921	16.4%	1 720	13.1%	5 123	39.1%	1 413	37.9%	21.8%
Licences and permits	8 637	7 771	1 958	22.7%	1 850	21.4%	1 918	24.7%	5 726	73.7%	2 222	71.0%	(13.7%)
Agency services	-	-	-	-	-	-	-	-	-	-	4 413	79.4%	(100.0%)
Transfers recognised - operational	162 865	165 884	130 870	80.4%	53 316	32.7%	40 536	24.4%	224 722	135.5%	35 853	99.9%	13.1%
Other own revenue	58 617	89 650	8 387	14.3%	12 308	21.0%	9 603	10.7%	30 297	33.8%	6 190	19.8%	55.1%
Gains on disposal of PPE	150	150	-	-	68	45.6%	-	-	68	45.6%	-	-	-
Operating Expenditure	1 421 172	1 442 431	289 482	20.4%	309 047	21.7%	313 591	21.7%	912 119	63.2%	300 955	66.4%	4.2%
Employee related costs	486 043	488 638	113 613	23.4%	112 794	23.2%	119 404	24.4%	345 811	70.8%	102 630	72.1%	16.3%
Remuneration of councillors	21 292	21 946	4 915	23.1%	4 914	23.1%	6 533	29.8%	16 362	74.6%	4 810	68.1%	35.8%
Debt impairment	16 188	16 188	-	-	-	-	-	-	-	-	2 493	48.3%	(100.0%)
Depreciation and asset impairment	163 244	163 244	40 974	25.1%	40 359	24.7%	40 633	24.9%	121 965	74.7%	38 674	75.0%	5.1%
Finance charges	19 309	14 095	-	-	3 217	16.7%	2	-	3 220	22.8%	-	19.0%	(100.0%)
Bulk purchases	426 940	428 140	98 002	23.0%	91 040	21.3%	87 322	20.4%	276 363	64.5%	83 547	65.6%	4.5%
Other Materials	-	-	407	-	3 116	-	1 069	-	4 592	-	-	-	(100.0%)
Contracted services	152 749	164 940	16 116	10.6%	33 477	21.9%	35 442	21.5%	85 035	51.6%	9 845	55.6%	260.0%
Transfers and grants	1 995	1 995	180	9.0%	864	43.3%	305	15.3%	1 349	67.6%	(805)	96.0%	(137.9%)
Other expenditure	133 207	143 044	15 276	11.5%	19 266	14.5%	22 880	16.0%	57 422	40.1%	59 760	59.8%	(61.7%)
Loss on disposal of PPE	205	200	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(63 970)	(35 381)	161 566		39 284		15 552		216 402		11 071		
Transfers recognised - capital	52 305	52 787	14 458	27.6%	14 064	26.9%	10 028	19.0%	38 549	73.0%	12 364	36.9%	(18.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(11 665)	17 406	176 023		53 348		25 579		254 951		23 434		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(11 665)	17 406	176 023		53 348		25 579		254 951		23 434		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(11 665)	17 406	176 023		53 348		25 579		254 951		23 434		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(11 665)	17 406	176 023		53 348		25 579		254 951		23 434		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	282 175	316 639	26 136	9.3%	67 774	24.0%	62 872	19.9%	156 783	49.5%	52 179	36.1%	20.5%
National Government	52 305	52 305	14 458	27.6%	12 176	23.3%	9 415	18.0%	36 048	68.9%	13 416	60.7%	(29.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	577	20.8%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	52 305	52 305	14 458	27.6%	12 176	23.3%	9 415	18.0%	36 048	68.9%	13 994	42.2%	(32.7%)
Borrowing	134 790	149 353	5 004	3.7%	21 753	16.1%	29 427	19.7%	56 184	37.6%	20 514	33.6%	43.5%
Internally generated funds	95 080	114 981	6 665	7.0%	33 846	35.6%	24 031	20.9%	64 541	56.1%	17 672	34.5%	36.0%
Public contributions and donations	-	-	9	-	-	-	-	-	9	-	-	-	-
Capital Expenditure Standard Classification	282 175	316 639	26 136	9.3%	67 774	24.0%	62 872	19.9%	156 783	49.5%	52 179	36.1%	20.5%
Governance and Administration	20 466	24 452	723	3.5%	1 830	8.9%	3 666	15.0%	6 219	25.4%	5 125	24.8%	(28.5%)
Executive & Council	223	1 282	-	-	-	-	80	6.3%	80	6.3%	13	24.5%	521.7%
Budget & Treasury Office	19 976	2 946	9	-	11	.1%	2 348	79.7%	2 368	80.4%	0	7.2%	11 741 800.0%
Corporate Services	267	20 224	714	267.5%	1 819	681.2%	1 238	6.1%	3 770	18.6%	5 112	25.6%	(75.8%)
Community and Public Safety	31 657	39 280	2 695	8.5%	6 924	21.9%	5 457	13.9%	15 076	38.4%	7 167	56.4%	(23.9%)
Community & Social Services	14 497	14 696	2 531	17.5%	1 542	10.6%	2 368	16.1%	6 441	43.8%	1 391	45.7%	70.2%
Sport And Recreation	13 668	14 436	140	1.0%	4 992	36.5%	1 766	12.2%	6 898	47.8%	3 095	53.3%	(42.9%)
Public Safety	3 127	9 583	25	.8%	59	1.9%	1 147	12.0%	1 231	12.8%	2 481	69.6%	(53.8%)
Housing	365	365	-	-	331	90.5%	1	.4%	332	90.9%	200	17.8%	(99.4%)
Health	-	200	-	-	-	-	175	87.7%	175	87.7%	0	-	875 530.0%
Economic and Environmental Services	73 625	73 236	16 756	22.8%	35 118	47.7%	14 664	20.0%	66 538	90.9%	13 168	30.0%	11.4%
Planning and Development	233	472	41	17.5%	73	31.5%	28	6.0%	142	30.1%	271	17.1%	(89.6%)
Road Transport	73 392	72 764	16 715	22.8%	35 044	47.7%	14 636	20.1%	66 396	91.2%	12 897	30.4%	13.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	156 426	179 671	5 962	3.8%	23 903	15.3%	39 085	21.8%	68 950	38.4%	26 719	36.9%	46.3%
Electricity	65 538	67 923	67	.1%	13 930	21.1%	27 124	39.9%	41 021	60.4%	9 846	53.6%	175.5%
Water	24 440	29 472	231	.9%	2 263	9.3%	1 583	5.4%	4 077	13.8%	7 057	35.8%	(77.6%)
Waste Water Management	53 843	67 971	4 139	7.7%	7 412	13.8%	4 049	6.0%	15 599	22.9%	9 202	26.1%	(56.0%)
Waste Management	12 605	14 305	1 525	12.1%	398	3.2%	6 329	44.2%	8 252	57.7%	613	46.0%	931.7%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	1 409 357	1 459 687	397 365	28.2%	433 300	30.7%	611 199	41.9%	1 441 865	98.8%	352 825	77.7%	73.2%
Property rates, penalties and collection charges	322 145	325 552	83 002	25.8%	83 053	25.8%	83 066	25.5%	249 121	76.5%	85 748	71.9%	(3.1%)
Service charges	745 091	752 332	210 944	28.3%	181 288	24.3%	177 403	23.6%	569 635	75.7%	202 824	85.8%	(12.5%)
Other revenue	92 927	124 664	16 292	17.5%	16 694	18.0%	276 090	221.5%	309 076	247.9%	19 714	40.6%	1 300.5%
Government - operating	162 865	165 884	67 099	41.2%	115 781	71.1%	39 446	23.8%	222 325	134.0%	35 853	99.8%	10.0%
Government - capital	52 305	52 787	10 415	19.9%	22 573	43.2%	20 800	39.4%	53 788	101.9%	4 164	37.3%	399.5%
Interest	34 024	38 468	9 613	28.3%	13 912	40.9%	14 395	37.4%	37 920	98.6%	4 521	77.1%	218.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 241 535)	(1 276 622)	(266 244)	21.4%	(268 789)	21.6%	(191 338)	15.0%	(726 370)	56.9%	(257 696)	73.5%	(25.8%)
Suppliers and employees	(1 220 231)	(1 260 532)	(266 064)	21.8%	(264 707)	21.7%	(191 031)	15.2%	(721 801)	57.3%	(259 513)	74.4%	(26.4%)
Finance charges	(19 309)	(14 095)	-	-	(3 217)	16.7%	(2)	-	(3 220)	22.8%	-	19.0%	(100.0%)
Transfers and grants	(1 995)	(1 995)	(180)	9.0%	(864)	43.3%	(305)	15.3%	(1 349)	67.6%	1 817	79.2%	(116.8%)
Net Cash from/(used) Operating Activities	167 823	183 065	131 121	78.1%	164 512	98.0%	419 861	229.4%	715 494	390.8%	95 129	103.0%	341.4%
Cash Flow from Investing Activities													
Receipts	17 945	(55)	216 000	1 203.7%	(199 932)	(1 114.2%)	112 000	(203 636.4%)	128 068	(232 851.6%)	-	31.0%	(100.0%)
Proceeds on disposal of PPE	(55)	(55)	-	-	68	(123.8%)	-	-	68	(124.4%)	-	63.8%	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	18 000	-	216 000	1 200.0%	(200 000)	(1 111.1%)	112 000	-	128 000	-	-	31.0%	(100.0%)
Payments	(282 175)	(290 154)	(26 136)	9.3%	(67 774)	24.0%	(62 873)	21.7%	(156 783)	54.0%	(52 179)	36.1%	20.5%
Capital assets	(282 175)	(290 154)	(26 136)	9.3%	(67 774)	24.0%	(62 873)	21.7%	(156 783)	54.0%	(52 179)	36.1%	20.5%
Net Cash from/(used) Investing Activities	(264 230)	(290 209)	189 864	(71.9%)	(267 706)	101.3%	49 127	(16.9%)	(28 714)	9.9%	(52 179)	39.6%	(194.2%)
Cash Flow from Financing Activities													
Receipts	140 556	133 593	788	.6%	265	.2%	1 146	.9%	2 199	1.6%	2 398	174.8%	(52.2%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	134 790	129 827	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	5 766	3 766	788	13.7%	265	4.6%	1 146	30.4%	2 199	58.4%	2 398	174.8%	(52.2%)
Payments	(11 443)	(11 443)	-	-	(5 574)	48.7%	-	-	(5 574)	48.7%	-	30.0%	-
Repayment of borrowing	(11 443)	(11 443)	-	-	(5 574)	48.7%	-	-	(5 574)	48.7%	-	30.0%	-
Net Cash from/(used) Financing Activities	129 113	122 150	788	.6%	(5 309)	(4.1%)	1 146	.9%	(3 375)	(2.8%)	2 398	(.6%)	(52.2%)
Net Increase/(Decrease) in cash held	32 706	15 005	321 773	983.8%	(108 503)	(331.8%)	470 135	3 133.1%	683 405	4 554.4%	45 347	2 776.0%	936.8%
Cash/cash equivalents at the year begin:	23 499	83 902	84 129	358.0%	405 902	1 727.3%	297 399	354.5%	84 129	100.3%	170 518	100.0%	74.4%
Cash/cash equivalents at the year end:	56 205	98 907	405 902	722.2%	297 399	529.1%	767 534	776.0%	767 534	776.0%	215 865	252.5%	255.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	(433)	(11.5%)	4 289	113.6%	(4 807)	(127.3%)	4 727	125.2%	3 776	6.1%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 735	24.7%	15 367	218.6%	(9 960)	(141.7%)	(113)	(1.6%)	7 030	11.4%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(789)	(6.9%)	14 795	129.8%	(15 598)	(136.8%)	12 992	114.0%	11 399	18.5%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	(242)	(10.7%)	3 061	135.3%	(3 073)	(135.9%)	2 517	111.3%	2 262	3.7%	-	-	-
Receivables from Exchange Transactions - Waste Management	(251)	(10.2%)	3 392	138.1%	(3 193)	(130.0%)	2 509	102.1%	2 457	4.0%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(0)	(.6%)	39	83.9%	3	5.8%	5	10.8%	47	.1%	-	-	-
Interest on Arrear Debtor Accounts	0	-	323	6.8%	287	6.0%	4 149	87.2%	4 759	7.7%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 732	5.8%	5 377	18.1%	975	3.3%	21 681	72.8%	29 765	48.4%	-	-	-
Total By Income Source	1 751	2.8%	46 643	75.8%	(35 366)	(57.5%)	48 467	78.8%	61 496	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	(1)	(.1%)	1 778	94.6%	490	26.1%	(388)	(20.6%)	1 879	3.1%	-	-	-
Commercial	547	1.3%	26 832	63.0%	(2 439)	(5.7%)	17 636	41.4%	42 576	69.2%	-	-	-
Households	(450)	(11.4%)	17 730	451.5%	(33 748)	(859.5%)	20 394	519.4%	3 927	6.4%	-	-	-
Other	1 655	12.6%	303	2.3%	330	2.5%	10 825	82.6%	13 114	21.3%	-	-	-
Total By Customer Group	1 751	2.8%	46 643	75.8%	(35 366)	(57.5%)	48 467	78.8%	61 496	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	32 257	100.0%	-	-	-	-	-	-	32 257	24.9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	5 880	100.0%	-	-	-	-	-	-	5 880	4.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	91 194	100.0%	-	-	-	-	-	-	91 194	70.4%
Auditor-General	34	100.0%	-	-	-	-	-	-	34	-
Other	191	100.0%	-	-	-	-	-	-	191	.1%
Total	129 557	100.0%	-	-	-	-	-	-	129 557	100.0%

Contact Details

Municipal Manager	Mr Bheki Khenisa	013 249 7263
Financial Manager	Ms Elmari Wassermann	013 249 7106

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EMAKHAZENI (MP314)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	233 420	240 807	82 828	35.5%	56 673	24.3%	24 659	10.2%	164 159	68.2%	63 142	82.2%	(60.9%)
Property rates	57 512	56 762	16 943	29.5%	4 274	7.4%	4 204	7.4%	25 421	44.8%	20 752	113.1%	(79.7%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	43 643	60 943	24 758	56.7%	18 512	42.4%	7 086	11.6%	50 356	82.6%	12 797	88.2%	(44.6%)
Service charges - water revenue	17 675	17 902	4 496	25.4%	4 455	25.2%	4 811	26.9%	13 762	76.9%	2 866	71.8%	67.9%
Service charges - sanitation revenue	14 113	12 112	3 019	21.4%	3 038	21.5%	3 034	25.0%	9 090	75.1%	2 575	55.3%	17.8%
Service charges - refuse revenue	9 370	11 865	2 965	31.6%	2 968	31.7%	2 944	24.8%	8 877	74.8%	2 538	85.8%	16.0%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	4 713	1 100	0	-	19	.4%	28	2.6%	47	4.3%	223	62.4%	(87.4%)
Interest earned - external investments	4 128	760	216	5.2%	164	4.0%	89	11.7%	469	61.7%	105	110.2%	(15.2%)
Interest earned - outstanding debtors	3 522	560	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	12 713	17 213	4 874	38.3%	3 183	25.0%	1 047	6.1%	9 104	52.9%	483	54.2%	116.7%
Licences and permits	6	1	0	2.9%	0	1.5%	1	106.0%	1	146.7%	0	20.4%	203.5%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	60 632	59 588	25 233	41.6%	18 407	30.4%	1 146	1.9%	44 786	75.2%	18 161	110.3%	(93.7%)
Other own revenue	5 391	2 001	323	6.0%	1 653	30.7%	269	13.4%	2 245	112.2%	2 642	12.4%	(89.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	332 104	311 328	33 378	10.1%	78 355	23.6%	45 102	14.5%	156 834	50.4%	43 333	50.9%	4.1%
Employee related costs	100 161	91 454	10 791	10.8%	31 055	31.0%	26 684	29.2%	68 530	74.9%	18 422	63.2%	44.8%
Remuneration of councillors	6 066	6 260	687	11.3%	1 930	31.8%	2 172	34.7%	4 789	76.5%	1 337	69.4%	62.4%
Debt impairment	59 236	59 236	-	-	18 823	31.8%	(1 497)	(2.5%)	17 326	29.2%	-	-	(100.0%)
Depreciation and asset impairment	44 243	44 243	-	-	-	-	-	-	-	-	-	-	-
Finance charges	3 937	3 937	1 409	35.8%	1 375	34.9%	970	24.6%	3 754	95.4%	1 228	107.4%	(21.0%)
Bulk purchases	49 851	49 851	14 027	28.1%	9 221	18.5%	6 029	12.1%	29 278	58.7%	9 219	71.7%	(34.6%)
Other Materials	6 754	8 858	845	12.5%	3 284	48.6%	2 005	22.6%	6 134	69.2%	1 882	43.0%	6.6%
Contracted services	5 560	5 560	794	14.3%	1 757	31.6%	2 430	43.7%	4 981	89.6%	1 022	56.3%	137.6%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	56 297	41 929	4 824	8.6%	10 910	19.4%	6 309	15.0%	22 043	52.6%	10 222	57.8%	(38.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(98 685)	(70 521)	49 450		(21 682)		(20 443)		7 324		19 809		
Transfers recognised - capital	54 560	-	14 885	27.3%	7 000	12.8%	6 757	-	28 642	-	14 519	100.0%	(53.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	22 033	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(22 092)	(70 521)	64 335		(14 682)		(13 686)		35 966		34 328		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(22 092)	(70 521)	64 335		(14 682)		(13 686)		35 966		34 328		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(22 092)	(70 521)	64 335		(14 682)		(13 686)		35 966		34 328		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(22 092)	(70 521)	64 335		(14 682)		(13 686)		35 966		34 328		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	81 869	56 259	125	.2%	138	.2%	3 533	6.3%	3 795	6.7%	1 930	20.2%	83.0%
National Government	54 560	54 560	-	-	-	-	3 504	6.4%	3 504	6.4%	1 598	46.8%	119.3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	22 033	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	76 593	54 560	-	-	-	-	3 504	6.4%	3 504	6.4%	1 598	24.4%	119.3%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 276	1 699	125	2.4%	138	2.6%	28	1.7%	291	17.1%	332	21.0%	(91.5%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	81 869	56 259	125	.2%	138	.2%	3 533	6.3%	3 795	6.7%	1 930	20.2%	83.0%
Governance and Administration	19 335	1 203	26	.1%	14	.1%	578	48.1%	618	51.4%	1 787	26.6%	(67.6%)
Executive & Council	18 560	-	-	-	-	-	555	-	555	-	1 598	26.6%	(65.3%)
Budget & Treasury Office	775	-	-	-	-	-	-	-	-	-	147	15.4%	(100.0%)
Corporate Services	-	1 203	26	-	14	-	24	2.0%	63	5.3%	42	-	(43.4%)
Community and Public Safety	345	196	-	-	23	6.7%	-	-	23	11.8%	-	-	-
Community & Social Services	119	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	196	196	-	-	23	11.8%	-	-	23	11.8%	-	-	-
Public Safety	30	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	1 106	4 126	-	-	-	-	5	.1%	5	.1%	-	-	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	
Road Transport	1 106	4 126	-	-	-	-	5	.1%	5	.1%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	59 883	50 734	99	.2%	101	.2%	2 950	5.8%	3 149	6.2%	143	4.3%	1 962.4%
Electricity	7 450	7 100	99	1.3%	-	-	533	7.5%	633	8.9%	143	11.3%	272.9%
Water	30 200	33 648	-	-	-	-	2 416	7.2%	2 416	7.2%	-	-	(100.0%)
Waste Water Management	22 233	6 986	-	-	101	.5%	-	-	101	1.4%	-	-	-
Waste Management	-	3 000	-	-	-	-	-	-	-	-	-	-	-
Other	1 200	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	287 979	295 367	97 712	33.9%	63 673	22.1%	31 416	10.6%	192 800	65.3%	77 661	88.9%	(59.5%)
Property rates, penalties and collection charges	57 512	56 762	16 943	29.5%	4 274	7.4%	4 204	7.4%	25 421	44.8%	20 752	112.8%	(79.7%)
Service charges	84 802	102 822	35 237	41.6%	28 973	34.2%	17 875	17.4%	82 085	79.8%	20 776	79.3%	(14.0%)
Other revenue	22 823	20 315	5 198	22.8%	4 854	21.3%	1 345	6.6%	11 397	56.1%	3 349	110.0%	(59.8%)
Government - operating	60 632	59 588	25 233	41.6%	18 407	30.4%	1 146	1.9%	44 786	75.2%	18 161	110.6%	(93.7%)
Government - capital	54 560	54 560	14 885	27.3%	7 000	12.8%	6 757	12.4%	28 642	52.5%	14 519	53.5%	(53.5%)
Interest	7 651	1 320	216	2.8%	164	2.1%	89	6.7%	469	35.5%	105	110.2%	(15.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(332 104)	(207 849)	(33 378)	10.1%	(59 532)	17.9%	(46 599)	22.4%	(139 508)	67.1%	(43 333)	66.3%	7.5%
Suppliers and employees	(267 309)	(203 912)	(31 968)	12.0%	(58 157)	21.8%	(45 629)	22.4%	(135 754)	66.6%	(42 105)	65.5%	8.4%
Finance charges	(59 236)	(3 937)	(1 409)	2.4%	(1 375)	2.3%	(970)	24.6%	(3 754)	95.4%	(1 228)	107.4%	(21.0%)
Transfers and grants	(5 560)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(44 125)	87 518	64 335	(145.8%)	4 141	(9.4%)	(15 184)	(17.3%)	53 292	60.9%	34 328	239.4%	(144.2%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(5 276)	(56 259)	(125)	2.4%	(138)	2.6%	(3 533)	6.3%	(3 795)	6.7%	(1 930)	33.0%	83.0%
Capital assets	(5 276)	(56 259)	(125)	2.4%	(138)	2.6%	(3 533)	6.3%	(3 795)	6.7%	(1 930)	33.0%	83.0%
Net Cash from/(used) Investing Activities	(5 276)	(56 259)	(125)	2.4%	(138)	2.6%	(3 533)	6.3%	(3 795)	6.7%	(1 930)	33.0%	83.0%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(49 401)	31 260	64 210	(130.0%)	4 003	(8.1%)	(18 716)	(59.9%)	49 497	158.3%	32 398	(354.6%)	(157.8%)
Cash/cash equivalents at the year begin:	9 306	9 306	-	-	64 210	690.0%	68 213	733.0%	-	-	34 507	139.7%	97.7%
Cash/cash equivalents at the year end:	(40 095)	40 566	64 210	(160.1%)	68 213	(170.1%)	49 497	122.0%	49 497	122.0%	66 905	(695.8%)	(26.0%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1 467	4.5%	1 419	4.3%	993	3.0%	28 869	88.2%	32 747	14.8%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 713	6.3%	1 553	5.7%	1 187	4.4%	22 656	83.6%	27 110	12.3%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 902	3.1%	2 633	2.8%	2 361	2.5%	85 251	91.5%	93 147	42.2%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	840	4.3%	729	3.7%	609	3.1%	17 499	88.9%	19 677	8.9%	-	-	-
Receivables from Exchange Transactions - Waste Management	789	3.5%	711	3.2%	633	2.8%	20 242	90.5%	22 375	10.1%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	585	2.3%	785	3.0%	393	1.5%	24 109	93.2%	25 873	11.7%	-	-	-
Total By Income Source	8 295	3.8%	7 829	3.5%	6 176	2.8%	198 628	89.9%	220 929	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	896	6.3%	1 110	7.8%	180	1.3%	11 993	84.6%	14 179	6.4%	-	-	-
Commercial	1 398	5.0%	1 166	4.2%	954	3.4%	24 477	87.4%	27 995	12.7%	-	-	-
Households	4 389	3.9%	3 863	3.4%	3 510	3.1%	101 940	89.7%	113 702	51.5%	-	-	-
Other	1 613	2.5%	1 690	2.6%	1 533	2.4%	60 217	92.6%	65 054	29.4%	-	-	-
Total By Customer Group	8 295	3.8%	7 829	3.5%	6 176	2.8%	198 628	89.9%	220 929	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	553	1.6%	-	-	721	2.0%	34 262	96.4%	35 535	69.9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	775	100.0%	-	-	-	-	-	-	775	1.5%
Pensions / Retirement	1 237	100.0%	-	-	-	-	-	-	1 237	2.4%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 037	47.9%	342	8.1%	314	7.4%	1 556	36.6%	4 250	8.4%
Auditor-General	-	-	156	3.4%	356	7.8%	4 033	88.7%	4 544	8.9%
Other	970	21.5%	130	2.9%	208	4.6%	3 203	71.0%	4 511	8.9%
Total	5 572	11.0%	628	1.2%	1 598	3.1%	43 054	84.7%	50 853	100.0%

Contact Details

Municipal Manager	Mrs Elizabeth k Tshabalala	013 253 7628
Financial Manager	Mr Phumuzi Nhlabathi	013 253 7641

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: THEMBISILE HANI (MP315)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	610 093	609 877	251 517	41.2%	165 260	27.1%	165 544	27.1%	582 321	95.5%	150 720	65.0%	9.8%
Property rates	47 663	42 253	10 306	21.6%	11 038	23.2%	10 821	25.6%	32 165	76.1%	10 320	73.7%	4.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	111 923	112 070	22 308	19.9%	21 013	18.8%	20 082	17.9%	63 404	56.6%	26 373	69.5%	(23.9%)
Service charges - sanitation revenue	2 091	2 769	621	29.7%	618	29.5%	649	23.4%	1 888	68.2%	492	58.9%	31.8%
Service charges - refuse revenue	32 346	32 555	8 138	25.2%	8 140	25.2%	8 140	25.0%	24 418	75.0%	7 609	77.2%	7.0%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	445	412	107	24.1%	17	3.8%	20	4.8%	144	34.9%	251	84.0%	(92.1%)
Interest earned - external investments	7 153	10 453	1 877	26.2%	1 347	18.8%	1 458	14.0%	4 683	44.8%	643	48.8%	126.8%
Interest earned - outstanding debtors	30 242	30 242	28 959	95.8%	11 167	36.9%	12 228	40.4%	52 354	173.1%	8 305	81.2%	47.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	2 103	2 121	116	5.5%	34	1.6%	64	3.0%	214	10.1%	34	121.0%	86.2%
Licences and permits	5 002	4 970	7 151	142.9%	5 221	104.4%	6 164	124.0%	18 535	372.9%	10	14.8%	62 461.4%
Agency services	1 977	1 158	-	-	-	-	-	-	-	-	-	25.2%	-
Transfers recognised - operational	367 315	369 644	160 904	43.8%	92 954	25.3%	92 514	25.0%	346 372	93.7%	79 003	51.7%	17.1%
Other own revenue	1 832	1 230	11 029	602.2%	13 711	748.6%	13 405	1 089.6%	38 145	3 100.7%	17 679	155.5%	(24.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	807 704	845 568	76 727	9.5%	102 449	12.7%	108 805	12.9%	287 981	34.1%	106 814	35.6%	1.9%
Employee related costs	124 541	131 248	27 357	22.0%	30 575	24.6%	29 222	22.3%	87 154	66.4%	27 589	71.6%	5.9%
Remuneration of councillors	24 256	24 256	5 319	21.9%	5 363	22.1%	6 970	28.7%	17 652	72.8%	5 704	72.8%	22.2%
Debt impairment	170 762	170 762	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	171 268	171 268	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	132 803	126 803	21 245	16.0%	31 956	24.1%	35 564	28.0%	88 765	70.0%	23 738	55.8%	49.8%
Other Materials	4 666	12 148	287	6.1%	3 967	85.0%	2 021	16.6%	6 274	51.6%	1 503	41.6%	34.4%
Contracted services	33 668	20 437	2 827	8.4%	4 240	12.6%	4 240	20.7%	11 307	55.3%	3 106	74.7%	36.5%
Transfers and grants	45 725	41 835	1 240	2.7%	1 337	2.9%	1 136	2.7%	3 713	8.9%	10 877	56.1%	(89.6%)
Other expenditure	100 014	146 810	18 454	18.5%	25 010	25.0%	29 652	20.2%	73 115	49.8%	34 297	56.2%	(13.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(197 611)	(235 691)	174 790		62 812		56 739		294 341		43 906		
Transfers recognised - capital	151 984	149 655	-	-	31 579	20.8%	-	-	31 579	21.1%	-	54.0%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(45 627)	(86 036)	174 790		94 391		56 739		325 920		43 906		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(45 627)	(86 036)	174 790		94 391		56 739		325 920		43 906		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(45 627)	(86 036)	174 790		94 391		56 739		325 920		43 906		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(45 627)	(86 036)	174 790		94 391		56 739		325 920		43 906		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	153 364	156 325	9 241	6.0%	50 598	33.0%	35 811	22.9%	95 649	61.2%	8 626	50.9%	315.1%
National Government	151 984	152 994	9 220	6.1%	50 477	33.2%	35 546	23.2%	95 242	62.3%	8 626	50.9%	312.1%
Provincial Government	-	-	21	-	-	-	-	-	21	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	151 984	152 994	9 241	6.1%	50 477	33.2%	35 546	23.2%	95 263	62.3%	8 626	50.9%	312.1%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 380	3 331	-	-	121	8.8%	265	8.0%	386	11.6%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	153 364	156 325	9 241	6.0%	50 598	33.0%	35 811	22.9%	95 649	61.2%	8 626	50.9%	315.1%
Governance and Administration	880	2 280	-	-	-	-	175	7.7%	175	7.7%	-	-	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	880	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	2 280	-	-	-	-	175	7.7%	175	7.7%	-	-	(100.0%)
Community and Public Safety	500	530	171	34.1%	121	24.3%	90	17.0%	382	72.1%	-	-	(100.0%)
Community & Social Services	-	530	171	-	121	-	90	17.0%	382	72.1%	-	-	(100.0%)
Sport And Recreation	500	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	5 904	6 545	-	-	698	11.8%	2 161	33.0%	2 860	43.7%	8 626	51.8%	(74.9%)
Planning and Development	5 904	6 345	-	-	698	11.8%	2 161	34.1%	2 860	45.1%	8 626	51.8%	(74.9%)
Road Transport	-	200	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	139 580	146 970	9 070	6.5%	49 778	35.7%	33 384	22.7%	92 233	62.8%	-	-	(100.0%)
Electricity	1 000	8 019	437	43.7%	-	-	2 180	27.2%	2 618	32.6%	-	-	(100.0%)
Water	126 862	116 127	8 534	6.7%	42 649	33.6%	26 171	22.5%	77 354	66.6%	-	-	(100.0%)
Waste Water Management	2 500	8 000	99	4.0%	4 013	160.5%	2 861	35.8%	6 972	87.2%	-	-	(100.0%)
Waste Management	9 218	14 825	-	-	3 116	33.8%	2 172	14.6%	5 288	35.7%	-	-	(100.0%)
Other	6 500	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	566 993	616 307	224 807	39.6%	200 667	35.4%	155 686	25.3%	581 160	94.3%	135 384	99.5%	15.0%
Property rates, penalties and collection charges	1 842	3 684	147	8.0%	1 526	82.8%	93	2.5%	1 766	47.9%	7 174	55.1%	(98.7%)
Service charges	1 349	1 599	273	20.2%	522	38.7%	419	26.2%	1 213	75.9%	379	35.2%	10.6%
Other revenue	36 551	85 345	18 016	49.3%	17 086	46.7%	14 222	16.7%	49 324	57.8%	18 084	160.9%	(21.4%)
Government - operating	367 315	367 315	142 733	38.9%	114 617	31.2%	85 387	23.2%	342 737	93.3%	89 003	95.0%	(4.1%)
Government - capital	151 984	151 984	62 596	41.2%	64 616	42.5%	54 350	35.8%	181 562	119.5%	17 634	105.3%	208.2%
Interest	7 953	6 380	1 043	13.1%	2 300	28.9%	1 214	19.0%	4 557	71.4%	3 111	43.8%	(61.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(413 312)	(478 412)	(70 050)	16.9%	(109 125)	26.4%	(108 805)	22.7%	(287 980)	60.2%	(110 531)	76.6%	(1.6%)
Suppliers and employees	(367 587)	(436 677)	(68 811)	18.7%	(107 788)	29.3%	(107 669)	24.7%	(284 268)	65.1%	(99 654)	77.1%	8.0%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(45 725)	(41 735)	(1 240)	2.7%	(1 337)	2.9%	(1 136)	2.7%	(3 713)	8.9%	(10 877)	67.4%	(89.6%)
Net Cash from/(used) Operating Activities	153 681	137 895	154 756	100.7%	91 542	59.6%	46 881	34.0%	293 179	212.6%	24 854	171.5%	88.6%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(153 364)	(156 325)	(9 241)	6.0%	(50 598)	33.0%	(35 811)	22.9%	(95 649)	61.2%	(8 626)	71.4%	315.1%
Capital assets	(153 364)	(156 325)	(9 241)	6.0%	(50 598)	33.0%	(35 811)	22.9%	(95 649)	61.2%	(8 626)	71.4%	315.1%
Net Cash from/(used) Investing Activities	(153 364)	(156 325)	(9 241)	6.0%	(50 598)	33.0%	(35 811)	22.9%	(95 649)	61.2%	(8 626)	71.4%	315.1%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	317	(18 430)	145 516	45 863.6%	40 944	12 904.6%	11 071	(60.1%)	197 530	(1 071.8%)	16 227	1 081.1%	(31.8%)
Cash/cash equivalents at the year begin:	54 079	69 586	69 577	128.7%	215 093	397.7%	256 036	367.9%	69 577	100.0%	185 806	-	37.8%
Cash/cash equivalents at the year end:	54 396	51 156	215 093	395.4%	256 036	470.7%	267 107	522.1%	267 107	522.1%	202 033	1 611.0%	32.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	14 438	4.5%	7 341	2.3%	7 333	2.3%	290 030	90.9%	319 142	33.5%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	11	100.0%	11	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 069	4.6%	3 436	2.2%	3 424	2.2%	138 889	90.9%	152 818	16.0%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	360	7.4%	175	3.6%	174	3.6%	4 128	85.3%	4 837	.5%	-	-	-
Receivables from Exchange Transactions - Waste Management	5 397	4.6%	2 678	2.3%	2 675	2.3%	105 352	90.7%	116 101	12.2%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	8 251	5.8%	3 976	2.8%	3 879	2.7%	124 966	88.6%	141 072	14.8%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 684	1.2%	1 403	.6%	1 365	.6%	213 608	97.5%	219 060	23.0%	-	-	-
Total By Income Source	38 198	4.0%	19 009	2.0%	18 851	2.0%	876 983	92.0%	953 042	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	2 424	7.2%	1 305	3.9%	1 299	3.9%	28 413	85.0%	33 441	3.5%	-	-	-
Commercial	961	3.5%	467	1.7%	465	1.7%	25 679	93.1%	27 573	2.9%	-	-	-
Households	21 934	4.6%	10 933	2.3%	10 925	2.3%	433 855	90.8%	477 648	50.1%	-	-	-
Other	12 879	3.1%	6 304	1.5%	6 162	1.5%	389 035	93.9%	414 379	43.5%	-	-	-
Total By Customer Group	38 198	4.0%	19 009	2.0%	18 851	2.0%	876 983	92.0%	953 042	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	(190)	(.3%)	920	1.5%	1 303	2.1%	58 686	96.7%	60 718	89.3%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 407	36.2%	2 715	40.8%	1 527	22.9%	6	.1%	6 655	9.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	332	56.9%	252	43.1%	-	-	584	.9%
Total	2 216	3.3%	3 966	5.8%	3 081	4.5%	58 692	86.4%	67 956	100.0%

Contact Details

Municipal Manager	Mr O Nkosi	013 986 9115
Financial Manager	Mr Oupa Ledwaba	013 986 9161

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: DR J.S. MOROKA (MP316)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	550 345	433 734	179 768	32.7%	160 424	29.1%	46 141	10.6%	386 332	89.1%	20 599	81.8%	124.0%
Property rates	18 500	13 500	8 709	47.1%	8 872	48.0%	8 889	65.8%	26 469	196.1%	5 528	87.9%	60.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	27 000	54 255	15 902	58.9%	21 814	80.8%	22 175	40.9%	59 891	110.4%	7 119	188.7%	211.5%
Service charges - sanitation revenue	10 000	2 500	1 788	17.9%	1 785	17.9%	1 818	72.7%	5 391	215.6%	1 156	2 988.3%	57.2%
Service charges - refuse revenue	2 500	750	1 683	67.3%	1 661	66.4%	1 703	227.0%	5 047	673.0%	1 079	342.4%	57.8%
Service charges - other	500	500	7	1.4%	-	-	120	24.0%	127	25.4%	571	157.2%	(79.0%)
Rental of facilities and equipment	500	500	-	-	239	47.8%	15	3.0%	254	50.8%	9	76.2%	66.7%
Interest earned - external investments	5 500	9 750	482	8.8%	1 387	25.2%	345	3.5%	2 214	22.7%	245	47.9%	40.8%
Interest earned - outstanding debtors	2 500	2 500	6 063	242.5%	6 209	248.4%	6 910	276.4%	19 182	767.3%	3 665	563.8%	88.5%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	250	250	37	14.9%	33	13.3%	47	18.8%	118	47.0%	23	15.8%	104.2%
Licences and permits	5 000	5 000	-	-	29	.6%	-	-	29	.6%	-	5.8%	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	465 845	335 974	141 899	30.5%	110 939	23.8%	974	.3%	253 812	75.5%	-	71.3%	(100.0%)
Other own revenue	12 250	8 255	3 197	26.1%	7 455	60.9%	3 146	38.1%	13 798	167.1%	1 204	40.7%	161.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	618 303	629 597	102 159	16.5%	102 360	16.6%	98 425	15.6%	302 944	48.1%	52 510	43.8%	87.4%
Employee related costs	179 997	184 710	45 654	25.4%	45 181	25.1%	44 488	24.1%	135 324	73.3%	25 967	63.9%	71.3%
Remuneration of councillors	20 000	21 200	5 084	25.4%	5 333	26.7%	7 765	36.6%	18 181	85.8%	2 949	58.8%	163.3%
Debt impairment	39 495	39 495	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	150 000	150 000	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	33	-	33	-	-	47.7%	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	52 210	43 320	4 679	9.0%	9 506	18.2%	3 270	7.5%	17 455	40.3%	4 621	103.6%	(29.2%)
Contracted services	45 750	57 800	18 164	39.7%	12 825	28.0%	11 707	20.3%	42 697	73.9%	3 288	48.8%	256.1%
Transfers and grants	-	9 981	1 858	-	-	-	239	2.4%	2 097	21.0%	-	-	(100.0%)
Other expenditure	130 851	123 092	26 720	20.4%	29 515	22.6%	30 923	25.1%	87 158	70.8%	15 686	57.1%	97.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(67 958)	(195 864)	77 609		58 063		(52 285)		83 388		(31 912)		
Transfers recognised - capital	121 002	127 371	46 565	38.5%	59 221	48.9%	26 585	20.9%	132 371	103.9%	-	31.8%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	53 044	(68 493)	124 174		117 284		(25 700)		215 759		(31 912)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	53 044	(68 493)	124 174		117 284		(25 700)		215 759		(31 912)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	53 044	(68 493)	124 174		117 284		(25 700)		215 759		(31 912)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	53 044	(68 493)	124 174		117 284		(25 700)		215 759		(31 912)		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	121 003	121 002	50 690	41.9%	22 438	18.5%	12 860	10.6%	85 988	71.1%	16 982	54.8%	(24.3%)
National Government	121 003	121 002	50 690	41.9%	22 438	18.5%	12 860	10.6%	85 988	71.1%	16 982	56.1%	(24.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	121 003	121 002	50 690	41.9%	22 438	18.5%	12 860	10.6%	85 988	71.1%	16 982	56.1%	(24.3%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	25.2%	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	121 003	121 002	50 690	41.9%	22 438	18.5%	12 860	10.6%	85 988	71.1%	16 982	54.8%	(24.3%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 300	2 322	-	-	-	-	375	16.2%	375	16.2%	443	19.5%	(15.3%)
Community & Social Services	1 300	2 322	-	-	-	-	375	16.2%	375	16.2%	443	19.5%	(15.3%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	47 079	39 089	-	-	-	-	3 831	9.8%	3 831	9.8%	-	-	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	47 079	39 089	-	-	-	-	3 831	9.8%	3 831	9.8%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	72 624	79 592	50 690	69.8%	22 438	30.9%	8 654	10.9%	81 782	102.8%	16 539	57.3%	(47.7%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	56 624	56 272	34 075	60.2%	17 369	30.7%	1 306	2.3%	52 751	93.7%	8 446	51.3%	(84.5%)
Waste Water Management	16 000	23 320	16 614	103.8%	5 069	31.7%	7 348	31.5%	29 031	124.5%	8 093	71.2%	(9.2%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	550 345	568 110	216 968	39.4%	200 230	36.4%	4 700	.8%	421 898	74.3%	134 823	92.8%	(96.5%)
Property rates, penalties and collection charges	18 500	13 500	10 366	56.0%	331	1.8%	128	.9%	10 824	80.2%	8 292	77.1%	(98.5%)
Service charges	40 000	51 510	12 899	32.2%	18 120	45.3%	2 415	4.7%	33 434	64.9%	11 611	243.6%	(79.2%)
Other revenue	18 000	27 505	3 242	18.0%	8 768	48.7%	1 003	3.6%	13 013	47.3%	1 479	48.6%	(32.2%)
Government - operating	338 474	335 974	141 899	41.9%	110 939	32.8%	974	.3%	253 812	75.5%	79 929	96.2%	(98.8%)
Government - capital	127 371	127 371	46 565	36.6%	59 221	46.5%	-	-	105 786	83.1%	27 399	54.9%	(100.0%)
Interest	8 000	12 250	1 997	25.0%	2 852	35.6%	146	1.2%	4 995	40.8%	6 114	242.2%	(97.6%)
Dividends	-	-	-	-	-	-	34	-	34	-	-	-	(100.0%)
Payments	(428 808)	(440 103)	(102 158)	23.8%	(102 360)	23.9%	(49 354)	11.2%	(253 873)	57.7%	(92 793)	77.2%	(46.8%)
Suppliers and employees	(428 808)	(429 872)	(102 158)	23.8%	(102 360)	23.9%	(49 339)	11.5%	(253 858)	59.1%	(92 738)	77.4%	(46.8%)
Finance charges	-	(250)	-	-	-	-	(15)	6.0%	(15)	6.0%	(55)	989.8%	(72.6%)
Transfers and grants	-	(9 981)	-	-	-	-	-	-	-	-	-	9.3%	-
Net Cash from/(used) Operating Activities	121 537	128 007	114 810	94.5%	97 869	80.5%	(44 654)	(34.9%)	168 025	131.3%	42 031	142.9%	(206.2%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(121 002)	(121 002)	(50 690)	41.9%	(22 438)	18.5%	(3 781)	3.1%	(76 909)	63.6%	(12 238)	62.7%	(69.1%)
Capital assets	(121 002)	(121 002)	(50 690)	41.9%	(22 438)	18.5%	(3 781)	3.1%	(76 909)	63.6%	(12 238)	62.7%	(69.1%)
Net Cash from/(used) Investing Activities	(121 002)	(121 002)	(50 690)	41.9%	(22 438)	18.5%	(3 781)	3.1%	(76 909)	63.6%	(12 238)	62.7%	(69.1%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	535	7 005	64 120	11 985.2%	75 432	14 099.6%	(48 435)	(691.4%)	91 117	1 300.7%	29 793	330 587.6%	(262.6%)
Cash/cash equivalents at the year begin:	3 000	6 535	2 561	85.4%	66 680	2 222.7%	142 112	2 174.6%	2 561	39.2%	69 383	-	104.8%
Cash/cash equivalents at the year end:	3 535	13 540	66 680	1 886.3%	142 112	4 020.2%	93 677	691.9%	93 677	691.9%	99 176	699.3%	(5.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	5 220	5.5%	8 327	8.8%	4 208	4.4%	77 115	81.3%	94 870	27.9%	-	-	77 115
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 880	3.3%	2 855	3.3%	2 678	3.1%	77 684	90.2%	86 096	25.3%	-	-	77 684
Receivables from Exchange Transactions - Waste Water Management	580	2.8%	527	2.6%	525	2.6%	18 899	92.1%	20 531	6.0%	-	-	18 899
Receivables from Exchange Transactions - Waste Management	542	2.4%	537	2.4%	529	2.3%	20 972	92.9%	22 581	6.6%	-	-	20 972
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 457	2.8%	2 338	2.7%	2 250	2.6%	79 515	91.9%	86 560	25.4%	-	-	79 515
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	693	2.3%	1 287	4.3%	1 891	6.3%	26 036	87.1%	29 906	8.8%	-	-	26 036
Total By Income Source	12 372	3.6%	15 871	4.7%	12 081	3.5%	300 222	88.2%	340 545	100.0%	-	-	300 222
Debtors Age Analysis By Customer Group													
Organs of State	5 400	7.1%	8 893	11.7%	4 159	5.5%	57 436	75.7%	75 888	22.3%	-	-	57 436
Commercial	758	3.3%	841	3.7%	670	2.9%	20 569	90.1%	22 838	6.7%	-	-	20 569
Households	6 213	2.6%	6 137	2.5%	7 252	3.0%	222 217	91.9%	241 819	71.0%	-	-	222 217
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	12 372	3.6%	15 871	4.7%	12 081	3.5%	300 222	88.2%	340 545	100.0%	-	-	300 222

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	12 641	100.0%	-	-	-	-	-	-	12 641	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	12 641	100.0%	-	-	-	-	-	-	12 641	100.0%

Contact Details

Municipal Manager	Mr Mvenselwa J Mahlangu	013 973 1101
Financial Manager	Mr M.T Letsoalo	013 973 1101

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: NKANGALA (DC31)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	371 108	372 350	148 045	39.9%	120 092	32.4%	89 526	24.0%	357 663	96.1%	89 819	96.9%	(.3%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	10	10	-	-	-	-	-	-	-	-	9	88.9%	(100.0%)
Interest earned - external investments	25 450	25 550	4 618	18.1%	4 255	16.7%	2 236	8.8%	11 109	43.5%	5 178	66.5%	(56.8%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	500	900	9	1.8%	84	16.8%	803	89.2%	896	99.5%	(0)	43.1%	(1 824 815.9%)
Licences and permits	400	790	197	49.3%	258	64.5%	136	17.2%	591	74.8%	81	168.4%	68.0%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	344 488	344 488	143 071	41.5%	115 216	33.4%	86 201	25.0%	344 488	100.0%	83 037	99.5%	3.8%
Other own revenue	260	612	149	57.4%	279	107.3%	151	24.6%	579	94.6%	1 514	100.6%	(90.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	371 606	418 816	81 864	22.0%	107 687	29.0%	90 837	21.7%	280 388	66.9%	86 836	52.8%	4.6%
Employee related costs	136 885	134 429	27 652	20.2%	29 051	21.2%	30 103	22.4%	86 806	64.6%	25 451	65.0%	18.3%
Remuneration of councillors	12 795	13 916	3 201	25.0%	3 279	25.6%	3 939	28.3%	10 419	74.9%	3 318	63.8%	18.7%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	10 912	10 957	2 579	23.6%	2 453	22.5%	2 633	24.0%	7 666	70.0%	2 372	72.4%	11.0%
Finance charges	1 296	1 338	461	35.6%	3	.2%	366	27.3%	830	62.1%	553	99.3%	(33.8%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	150	-	-	-	-	-	-	-	-	-	-	-
Contracted services	45 410	45 491	7 017	15.5%	12 251	27.0%	7 846	17.2%	27 115	59.6%	8 175	43.6%	(4.0%)
Transfers and grants	112 095	163 873	34 587	30.9%	52 085	46.5%	38 387	23.4%	125 059	76.3%	39 956	48.8%	(3.9%)
Other expenditure	52 214	48 663	6 366	12.2%	8 564	16.4%	7 562	15.5%	22 492	46.2%	7 017	45.0%	7.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	(7)	-	(100.0%)
Surplus/(Deficit)	(498)	(46 466)	66 181		12 405		(1 310)		77 275		2 983		
Transfers recognised - capital	2 175	2 175	-	-	(9)	(.4%)	9	.4%	-	-	2 076	100.0%	(99.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 677	(44 291)	66 181		12 396		(1 301)		77 275		5 059		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1 677	(44 291)	66 181		12 396		(1 301)		77 275		5 059		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 677	(44 291)	66 181		12 396		(1 301)		77 275		5 059		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 677	(44 291)	66 181		12 396		(1 301)		77 275		5 059		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	29 385	25 498	7 805	26.6%	608	2.1%	3 893	15.3%	12 305	48.3%	5 514	65.7%	(29.4%)
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	29 385	25 498	7 805	26.6%	608	2.1%	3 893	15.3%	12 305	48.3%	5 514	65.7%	(29.4%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	29 385	25 498	7 805	26.6%	608	2.1%	3 893	15.3%	12 305	48.3%	5 514	65.7%	(29.4%)
Governance and Administration	18 493	15 544	6 112	33.1%	331	1.8%	1 948	12.5%	8 391	54.0%	1 274	51.3%	52.9%
Executive & Council	1 800	2 120	6	.4%	16	.9%	29	1.4%	51	2.4%	-	-	(100.0%)
Budget & Treasury Office	16 673	50	-	-	8	-	-	-	8	16.7%	-	1.7%	-
Corporate Services	20	13 374	6 105	30 526.7%	307	1 536.9%	1 919	14.3%	8 331	62.3%	1 274	53.7%	50.6%
Community and Public Safety	9 320	8 514	1 693	18.2%	277	3.0%	577	6.8%	2 546	29.9%	4 240	80.6%	(86.4%)
Community & Social Services	840	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	5 880	6 370	1 693	28.8%	277	4.7%	577	9.1%	2 546	40.0%	3 415	80.9%	(83.1%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	2 600	2 144	-	-	-	-	-	-	-	-	825	76.2%	(100.0%)
Economic and Environmental Services	1 572	1 441	-	-	-	-	1 368	94.9%	1 368	94.9%	-	-	(100.0%)
Planning and Development	1 542	1 411	-	-	-	-	1 368	97.0%	1 368	97.0%	-	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	30	30	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	373 283	373 389	148 045	39.7%	120 083	32.2%	93 205	25.0%	361 333	96.8%	90 642	96.8%	2.8%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	1 170	1 176	356	30.4%	621	53.1%	859	73.1%	1 836	156.2%	2 427	90.6%	(64.6%)
Government - operating	344 488	344 488	143 071	41.5%	115 216	33.4%	87 274	25.3%	345 560	100.3%	83 037	99.7%	5.1%
Government - capital	2 175	2 175	-	-	(9)	(.4%)	-	-	(9)	(.4%)	-	-	-
Interest	25 450	25 550	4 618	18.1%	4 255	16.7%	5 072	19.9%	13 945	54.6%	5 178	67.4%	(2.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(360 157)	(418 340)	(102 426)	28.4%	(101 919)	28.3%	(93 297)	22.3%	(297 642)	71.1%	(82 529)	70.5%	13.0%
Suppliers and employees	(246 766)	(289 680)	(76 767)	31.1%	(49 832)	20.2%	(48 958)	16.9%	(175 557)	60.6%	(76 993)	159.2%	(36.4%)
Finance charges	(1 296)	-	(3)	.3%	(2)	.1%	(444)	-	(449)	-	-	37.3%	(100.0%)
Transfers and grants	(112 095)	(128 660)	(25 656)	22.9%	(52 085)	46.5%	(43 895)	34.1%	(121 636)	94.5%	(5 535)	15.3%	693.0%
Net Cash from/(used) Operating Activities	13 126	(44 951)	45 619	347.6%	18 164	138.4%	(92)	.2%	63 691	(141.7%)	8 113	(365.5%)	(101.1%)
Cash Flow from Investing Activities													
Receipts	(3 984)	(3 984)	-	-	-	-	-	-	-	-	8 061	(1 826.5%)	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	8 061	-	(100.0%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(3 984)	(3 984)	-	-	-	-	-	-	-	-	-	-	-
Payments	(29 385)	(25 498)	(9 218)	31.4%	973	(3.3%)	(3 893)	15.3%	(12 137)	47.6%	(5 511)	65.7%	(29.4%)
Capital assets	(29 385)	(25 498)	(9 218)	31.4%	973	(3.3%)	(3 893)	15.3%	(12 137)	47.6%	(5 511)	65.7%	(29.4%)
Net Cash from/(used) Investing Activities	(33 369)	(29 483)	(9 218)	27.6%	973	(2.9%)	(3 893)	13.2%	(12 137)	41.2%	2 550	(17.1%)	(252.7%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 303)	(3 303)	(1 385)	41.9%	(54)	1.6%	(1 604)	48.6%	(3 043)	92.1%	(1 657)	210.4%	(3.2%)
Repayment of borrowing	(3 303)	(3 303)	(1 385)	41.9%	(54)	1.6%	(1 604)	48.6%	(3 043)	92.1%	(1 657)	210.4%	(3.2%)
Net Cash from/(used) Financing Activities	(3 303)	(3 303)	(1 385)	41.9%	(54)	1.6%	(1 604)	48.6%	(3 043)	92.1%	(1 657)	76.4%	(3.2%)
Net Increase/(Decrease) in cash held	(23 546)	(77 737)	35 016	(148.7%)	19 083	(81.0%)	(5 588)	7.2%	48 511	(62.4%)	9 006	(124.5%)	(162.0%)
Cash/cash equivalents at the year begin:	408 811	455 442	455 442	111.4%	490 459	120.0%	509 542	111.9%	455 442	100.0%	538 077	106.9%	(5.3%)
Cash/cash equivalents at the year end:	385 266	377 706	490 459	127.3%	509 542	132.3%	503 954	133.4%	503 954	133.4%	547 083	150.2%	(7.9%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - I Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6 150	98.0%	25	.4%	-	-	102	1.6%	6 277	100.0%	-	-	-
Total By Income Source	6 150	98.0%	25	.4%	-	-	102	1.6%	6 277	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	5 047	100.0%	-	-	-	-	-	-	5 047	80.4%	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 102	89.7%	25	2.0%	-	-	102	8.3%	1 229	19.6%	-	-	-
Total By Customer Group	6 150	98.0%	25	.4%	-	-	102	1.6%	6 277	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	224	100.0%	-	-	-	-	-	-	224	.8%
Trade Creditors	27 390	100.0%	-	-	-	-	-	-	27 390	97.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	429	100.0%	-	-	-	-	-	-	429	1.5%
Total	28 043	100.0%	-	-	-	-	-	-	28 043	100.0%

Contact Details

Municipal Manager	Ms Margaret Skosana	013 249 2003
Financial Manager	Mrs A L Stander	013 249 2015

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: THABA CHWEU (MP321)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	543 633	552 774	207 986	38.3%	143 306	26.4%	97 127	17.6%	448 419	81.1%	84 369	77.4%	15.1%
Property rates	98 051	96 728	90 913	92.7%	(112)	(.1%)	(471)	(.5%)	90 331	93.4%	209	95.3%	(325.9%)
Property rates - penalties and collection charges	-	-	(172)	-	1	-	2	-	(169)	-	1	-	159.9%
Service charges - electricity revenue	181 436	182 700	37 683	20.8%	33 621	18.5%	37 371	20.5%	108 675	59.5%	25 254	57.5%	48.0%
Service charges - water revenue	49 987	48 349	9 102	18.2%	10 335	20.7%	11 631	24.1%	31 068	64.3%	9 695	67.6%	20.0%
Service charges - sanitation revenue	16 465	15 089	3 675	22.3%	3 996	24.3%	3 974	26.3%	11 645	77.2%	3 146	64.0%	26.3%
Service charges - refuse revenue	21 912	21 912	4 511	20.6%	4 220	19.3%	3 573	16.3%	12 304	56.2%	4 500	61.2%	(20.6%)
Service charges - other	-	8 300	-	-	-	-	36	.4%	36	.4%	98	-	(63.2%)
Rental of facilities and equipment	-	3 225	815	-	734	-	737	22.8%	2 285	70.9%	821	64.6%	(10.3%)
Interest earned - external investments	-	1 700	250	-	78	-	840	49.4%	1 167	68.6%	127	143.1%	560.4%
Interest earned - outstanding debtors	-	17 496	3 097	-	4 910	-	5 071	29.0%	13 078	74.8%	4 386	186.8%	15.6%
Dividends received	-	-	1 530	-	-	-	-	-	1 530	-	-	-	-
Fines	-	1 853	340	-	591	-	443	23.9%	1 373	74.1%	503	38.4%	(12.1%)
Licences and permits	-	-	25	-	-	-	-	-	25	-	-	-	-
Agency services	-	-	18	-	1	-	17	-	36	-	6	-	189.6%
Transfers recognised - operational	-	129 936	52 309	-	42 579	-	31 098	23.9%	125 986	97.0%	28 764	64.7%	8.1%
Other own revenue	175 782	25 485	3 581	2.0%	42 352	24.1%	2 807	11.0%	48 740	191.2%	6 788	(6 935.2%)	(58.6%)
Gains on disposal of PPE	-	-	309	-	-	-	-	-	309	-	71	2.2%	(100.0%)
Operating Expenditure	675 755	565 749	158 813	23.5%	126 208	18.7%	130 762	23.1%	415 783	73.5%	104 933	54.8%	24.6%
Employee related costs	169 248	170 008	45 460	26.9%	42 575	25.2%	41 878	24.6%	129 913	76.4%	41 323	74.6%	1.3%
Remuneration of councillors	9 798	10 267	2 396	24.5%	2 397	24.5%	2 917	28.4%	7 710	75.1%	2 249	72.8%	29.7%
Debt impairment	15	15	-	-	359	2 425.8%	1 211	8 180.9%	1 570	10 606.7%	(0)	54.4%	(2 422 312.0%)
Depreciation and asset impairment	38 128	38 128	103	.3%	-	-	-	-	103	.3%	0	-	(100.0%)
Finance charges	7 200	15 200	2 585	35.9%	3 602	50.0%	8 142	53.6%	14 329	94.3%	1 640	72.7%	396.4%
Bulk purchases	147 955	148 045	57 906	39.1%	23 551	15.9%	21 938	14.8%	103 395	69.8%	24 895	56.0%	(11.9%)
Other Materials	-	23 942	-	-	71	-	-	-	71	.3%	-	-	-
Contracted services	70 191	62 650	17 271	24.6%	11 053	15.7%	12 370	19.7%	40 694	65.0%	11 157	68.3%	10.9%
Transfers and grants	12 904	-	9 637	74.7%	6 198	48.0%	829	-	16 664	-	810	16.4%	2.3%
Other expenditure	220 316	97 493	23 454	10.6%	36 402	16.5%	41 477	42.5%	101 333	103.9%	22 858	44.6%	81.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(132 122)	(12 975)	49 173		17 097		(33 634)		32 636		(20 564)		
Transfers recognised - capital	112 178	118 778	1 000	.9%	44 137	39.3%	-	-	45 137	38.0%	4	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(19 944)	105 803	50 173		61 234		(33 634)		77 773		(20 560)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(19 944)	105 803	50 173		61 234		(33 634)		77 773		(20 560)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(19 944)	105 803	50 173		61 234		(33 634)		77 773		(20 560)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(19 944)	105 803	50 173		61 234		(33 634)		77 773		(20 560)		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	112 170	116 769	13 462	12.0%	5 384	4.8%	42 425	36.3%	61 271	52.5%	11 656	63.9%	264.0%
National Government	109 770	111 929	13 462	12.3%	5 384	4.9%	42 425	37.9%	61 271	54.7%	11 439	62.4%	270.9%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	109 770	111 929	13 462	12.3%	5 384	4.9%	42 425	37.9%	61 271	54.7%	11 439	62.4%	270.9%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 400	4 840	-	-	-	-	-	-	-	-	217	72.3%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	112 170	116 769	13 462	12.0%	5 384	4.8%	42 425	36.3%	61 271	52.5%	11 656	63.9%	264.0%
Governance and Administration	-	-	-	-	-	-	-	-	-	-	217	79.3%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	217	-	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	4 440	4 440	-	-	-	-	2 541	57.2%	2 541	57.2%	-	8.4%	(100.0%)
Community & Social Services	-	4 440	-	-	-	-	1 822	41.0%	1 822	41.0%	-	8.4%	(100.0%)
Sport And Recreation	4 440	-	-	-	-	-	719	-	719	-	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	26 283	24 283	3 989	15.2%	3 263	12.4%	22 203	91.4%	29 455	121.3%	7 671	134.5%	189.4%
Planning and Development	2 000	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	24 283	24 283	3 989	16.4%	3 263	13.4%	22 203	91.4%	29 455	121.3%	7 671	116.4%	189.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	81 446	88 045	9 473	11.6%	2 121	2.6%	17 680	20.1%	29 274	33.2%	3 768	34.9%	369.2%
Electricity	32 443	32 443	369	1.1%	663	2.0%	5 649	17.4%	6 681	20.6%	-	-	(100.0%)
Water	42 103	48 702	9 103	21.6%	1 459	3.5%	12 031	24.7%	22 593	46.4%	3 768	39.9%	219.3%
Waste Water Management	6 900	6 900	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	655 811	671 429	149 387	22.8%	180 987	27.6%	136 920	20.4%	467 294	69.6%	134 842	81.5%	1.5%
Property rates, penalties and collection charges	96 723	100 198	12 627	13.1%	30 206	31.2%	16 277	16.2%	59 110	59.0%	20 483	72.8%	(20.5%)
Service charges	276 355	272 851	47 643	17.2%	55 945	20.2%	48 868	17.9%	152 456	55.9%	41 077	55.4%	19.0%
Other revenue	22 911	29 762	9 084	39.6%	8 513	37.2%	2 506	8.4%	20 102	67.5%	8 103	128.2%	(69.1%)
Government - operating	128 447	132 344	59 454	46.3%	42 323	32.9%	31 670	23.9%	133 447	100.8%	29 269	106.8%	8.2%
Government - capital	112 179	118 778	20 580	18.3%	44 000	39.2%	37 599	31.7%	102 179	86.0%	35 910	145.7%	4.7%
Interest	19 196	17 496	-	-	-	-	-	-	-	-	-	5.1%	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(563 586)	(565 626)	(155 923)	27.7%	(140 808)	25.0%	(141 366)	25.0%	(438 096)	77.5%	(106 026)	69.8%	33.3%
Suppliers and employees	(543 482)	(537 522)	(140 261)	25.8%	(131 413)	24.2%	(93 655)	17.4%	(365 329)	68.0%	(90 780)	62.8%	3.2%
Finance charges	(7 200)	(15 200)	(3 293)	45.7%	(1 811)	25.2%	(1 759)	11.6%	(6 863)	45.2%	(1 332)	126.5%	32.0%
Transfers and grants	(12 904)	(12 904)	(12 369)	95.9%	(7 584)	58.8%	(45 951)	356.1%	(65 905)	510.7%	(13 914)	366.8%	230.3%
Net Cash from/(used) Operating Activities	92 226	105 803	(6 535)	(7.1%)	40 179	43.6%	(4 446)	(4.2%)	29 198	27.6%	28 816	(294.6%)	(115.4%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(112 170)	(116 769)	(491)	.4%	(141)	.1%	(51)	-	(683)	.6%	(217)	79.8%	(76.6%)
Capital assets	(112 170)	(116 769)	(491)	.4%	(141)	.1%	(51)	-	(683)	.6%	(217)	79.8%	(76.6%)
Net Cash from/(used) Investing Activities	(112 170)	(116 769)	(491)	.4%	(141)	.1%	(51)	-	(683)	.6%	(217)	79.8%	(76.6%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(19 944)	(10 966)	(7 026)	35.2%	40 038	(200.7%)	(4 497)	41.0%	28 515	(260.0%)	28 599	(186.8%)	(115.7%)
Cash/cash equivalents at the year begin:	44 710	44 710	23 303	52.1%	16 277	36.4%	56 315	126.0%	23 303	52.1%	23 651	58.3%	138.1%
Cash/cash equivalents at the year end:	24 766	33 744	16 277	65.7%	56 315	227.4%	51 818	153.6%	51 818	153.6%	52 251	(322.9%)	(.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	4 335	7.1%	2 372	3.9%	2 057	3.4%	52 283	85.6%	61 046	21.8%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 504	14.0%	2 674	5.0%	1 729	3.2%	41 671	77.8%	53 578	19.1%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 661	5.9%	3 115	2.8%	2 751	2.5%	99 727	88.8%	112 254	40.1%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 265	6.1%	1 704	3.2%	1 565	2.9%	46 763	87.7%	53 297	19.0%	-	-	-
Total By Income Source	21 765	7.8%	9 864	3.5%	8 102	2.9%	240 443	85.8%	280 176	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	21 765	7.8%	9 864	3.5%	8 102	2.9%	240 443	85.8%	280 176	100.0%	-	-	-
Total By Customer Group	21 765	7.8%	9 864	3.5%	8 102	2.9%	240 443	85.8%	280 176	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	14 640	3.4%	13 564	3.1%	-	-	406 264	93.5%	434 467	93.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 353	18.8%	2 441	13.7%	-	-	12 024	67.5%	17 819	3.8%
Auditor-General	-	-	144	4.9%	-	-	2 786	95.1%	2 931	.6%
Other	-	-	-	-	-	-	10 868	100.0%	10 868	2.3%
Total	17 993	3.9%	16 149	3.5%	-	-	431 943	92.7%	466 085	100.0%

Contact Details

Municipal Manager	Mr TMP Kgoale	013 235 7300
Financial Manager	Mr LM Mokwena	013 235 7349

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: NKOMAZI (MP324)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	831 198	831 198	261 913	31.5%	137 207	16.5%	152 437	18.3%	551 557	66.4%	50 499	69.2%	201.9%
Property rates	132 765	132 765	24 583	18.5%	(32 958)	(24.8%)	88 950	67.0%	80 575	60.7%	18 729	61.5%	374.9%
Property rates - penalties and collection charges	-	-	-		-		-		-		2 688	-	(100.0%)
Service charges - electricity revenue	76 454	76 454	18 509	24.2%	25 028	32.7%	27 865	36.4%	71 402	93.4%	17 355	65.1%	60.6%
Service charges - water revenue	20 638	20 638	5 171	25.1%	6 135	29.7%	4 215	20.4%	15 520	75.2%	3 494	65.3%	20.7%
Service charges - sanitation revenue	5 018	5 018	1 227	24.5%	(4 628)	(92.2%)	1 265	25.2%	(2 136)	(42.6%)	764	66.8%	65.5%
Service charges - refuse revenue	7 240	7 240	1 669	23.1%	7 699	106.3%	1 835	25.3%	11 203	154.7%	1 123	66.6%	63.4%
Service charges - other	-	-	-		-		-		-		(8)	-	(100.0%)
Rental of facilities and equipment	2 556	2 556	119	4.7%	359	14.1%	1 821	71.3%	2 300	90.0%	302	44.1%	503.4%
Interest earned - external investments	4 616	4 616	1 157	25.1%	588	12.7%	1 699	36.8%	3 443	74.6%	704	54.7%	141.3%
Interest earned - outstanding debtors	1 280	1 280	5 494	429.3%	2 381	186.1%	1 746	136.4%	9 621	751.9%	-	4.2%	(100.0%)
Dividends received	-	-	-		-		-		-		-	-	-
Fines	6 368	6 368	242	3.8%	189	3.0%	398	6.2%	829	13.0%	1 309	95.6%	(69.6%)
Licences and permits	26	26	3	11.8%	7	27.4%	17	64.6%	27	103.7%	-	63.8%	(100.0%)
Agency services	14 919	14 919	1 672	11.2%	2 874	19.3%	3 333	22.3%	7 880	52.8%	-	35.2%	(100.0%)
Transfers recognised - operational	549 405	549 405	201 310	36.6%	128 811	23.4%	18 033	3.3%	348 154	63.4%	1	72.9%	2 446 775.7%
Other own revenue	9 913	9 913	757	7.6%	722	7.3%	1 259	12.7%	2 738	27.6%	4 038	74.6%	(68.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	823 194	823 194	154 526	18.8%	186 284	22.6%	164 280	20.0%	505 090	61.4%	96 564	55.5%	70.1%
Employee related costs	317 538	317 538	76 903	24.2%	94 253	29.7%	81 437	25.6%	252 592	79.5%	48 271	69.7%	68.7%
Remuneration of councillors	22 176	22 176	7 780	35.1%	6 717	30.3%	7 536	34.0%	22 033	99.4%	3 195	61.5%	135.8%
Debt impairment	18 536	18 536	-	-	2 767	14.9%	-	-	2 767	14.9%	-	.7%	-
Depreciation and asset impairment	66 412	66 412	-	-	-	-	-	-	-	-	-	-	-
Finance charges	684	684	278	40.7%	218	32.0%	193	28.3%	690	100.9%	203	89.2%	(4.6%)
Bulk purchases	63 576	63 576	16 771	26.4%	16 677	26.2%	17 982	28.3%	51 430	80.9%	17 378	95.8%	3.5%
Other Materials	40 758	40 758	3 894	9.6%	4 996	12.3%	7 449	18.3%	16 338	40.1%	190	39.9%	3 826.1%
Contracted services	142 046	142 046	19 993	14.1%	25 138	17.7%	21 870	15.4%	67 000	47.2%	5 949	59.1%	267.6%
Transfers and grants	1 200	1 200	-	-	1 757	146.4%	2 186	182.2%	3 943	328.6%	-	-	(100.0%)
Other expenditure	150 268	150 268	28 908	19.2%	33 762	22.5%	25 628	17.1%	88 297	58.8%	21 378	44.8%	19.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	8 004	8 004	107 387		(49 077)		(11 843)		46 467		(46 065)		
Transfers recognised - capital	230 970	230 970	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	238 975	238 975	107 387		(49 077)		(11 843)		46 467		(46 065)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	238 975	238 975	107 387		(49 077)		(11 843)		46 467		(46 065)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	238 975	238 975	107 387		(49 077)		(11 843)		46 467		(46 065)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	238 975	238 975	107 387		(49 077)		(11 843)		46 467		(46 065)		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	259 174	259 174	30 830	11.9%	36 044	13.9%	30 743	11.9%	97 617	37.7%	52 611	49.8%	(41.6%)
National Government	230 970	230 970	29 656	12.8%	31 672	13.7%	29 800	12.9%	91 128	39.5%	47 815	50.7%	(37.7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	230 970	230 970	29 656	12.8%	31 672	13.7%	29 800	12.9%	91 128	39.5%	47 815	50.7%	(37.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	28 203	28 203	1 174	4.2%	4 372	15.5%	943	3.3%	6 489	23.0%	4 797	39.9%	(80.3%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	259 174	259 174	30 830	11.9%	36 044	13.9%	30 743	11.9%	97 617	37.7%	52 611	49.8%	(41.6%)
Governance and Administration	4 103	4 103	11	.3%	42	1.0%	15	.4%	68	1.7%	1 051	80.5%	(98.6%)
Executive & Council	443	443	-	-	14	3.2%	-	-	14	3.2%	110	104.0%	(100.0%)
Budget & Treasury Office	3 660	3 660	11	.3%	27	.8%	15	.4%	54	1.5%	(4)	4.1%	(526.6%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	944	-	(100.0%)
Community and Public Safety	29 128	29 128	5 752	19.7%	271	.9%	5 334	18.3%	11 357	39.0%	-	8.0%	(100.0%)
Community & Social Services	20 038	20 038	3 910	19.5%	271	1.4%	4 443	22.2%	8 623	43.0%	-	-	(100.0%)
Sport And Recreation	9 090	9 090	1 842	20.3%	-	-	891	9.8%	2 733	30.1%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	47 344	47 344	2 713	5.7%	349	.7%	3 875	8.2%	6 937	14.7%	17 465	80.1%	(77.8%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	4 839	389.6%	(100.0%)
Road Transport	46 344	46 344	2 713	5.9%	349	.8%	3 813	8.2%	6 875	14.8%	12 626	61.0%	(69.8%)
Environmental Protection	1 000	1 000	-	-	-	-	62	6.2%	62	6.2%	-	-	(100.0%)
Trading Services	178 598	178 598	22 354	12.5%	35 382	19.8%	21 519	12.0%	79 255	44.4%	34 095	44.4%	(36.9%)
Electricity	4 400	4 400	582	13.2%	2 937	66.8%	46	1.1%	3 565	81.0%	5 902	42.8%	(99.2%)
Water	151 921	151 921	20 829	13.7%	27 532	18.1%	21 473	14.1%	69 833	46.0%	20 282	40.9%	5.9%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	7 911	325.2%	(100.0%)
Waste Management	22 277	22 277	943	4.2%	4 913	22.1%	-	-	5 856	26.3%	-	33.1%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	1 015 662	1 015 662	424 111	41.8%	354 945	34.9%	272 512	26.8%	1 051 568	103.5%	306 833	111.7%	(11.2%)
Property rates, penalties and collection charges	95 081	95 081	31 744	33.4%	33 297	35.0%	17 772	18.7%	82 813	87.1%	16 157	58.3%	10.0%
Service charges	105 545	105 545	27 047	25.6%	32 512	30.8%	35 398	33.5%	94 957	90.0%	32 745	72.2%	8.1%
Other revenue	29 711	29 711	46 461	156.4%	29 716	100.0%	157 936	531.6%	234 113	788.0%	44 582	1 146.0%	254.3%
Government - operating	549 405	549 405	204 804	37.3%	159 913	29.1%	2 152	.4%	366 869	66.8%	114 309	99.0%	(98.1%)
Government - capital	230 970	230 970	113 543	49.2%	93 850	40.6%	58 464	25.3%	265 857	115.1%	98 336	88.1%	(40.5%)
Interest	4 950	4 950	512	10.3%	5 657	114.3%	790	16.0%	6 959	140.6%	704	12.9%	12.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(738 246)	(738 246)	(242 493)	32.8%	(222 557)	30.1%	(198 903)	26.9%	(663 954)	89.9%	(182 015)	112.9%	9.3%
Suppliers and employees	(736 362)	(736 362)	(242 401)	32.9%	(222 202)	30.2%	(198 343)	26.9%	(662 946)	90.0%	(180 908)	112.8%	9.6%
Finance charges	(684)	(684)	(93)	13.5%	(201)	29.3%	(560)	82.0%	(854)	124.9%	(1 107)	218.1%	(49.4%)
Transfers and grants	(1 200)	(1 200)	-	-	(155)	12.9%	-	-	(155)	12.9%	-	-	-
Net Cash from/(used) Operating Activities	277 417	277 417	181 618	65.5%	132 387	47.7%	73 609	26.5%	387 614	139.7%	124 818	109.4%	(41.0%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(259 174)	(259 174)	(20 868)	8.1%	(47 620)	18.4%	(33 840)	13.1%	(102 328)	39.5%	(60 687)	57.1%	(44.2%)
Capital assets	(259 174)	(259 174)	(20 868)	8.1%	(47 620)	18.4%	(33 840)	13.1%	(102 328)	39.5%	(60 687)	57.1%	(44.2%)
Net Cash from/(used) Investing Activities	(259 174)	(259 174)	(20 868)	8.1%	(47 620)	18.4%	(33 840)	13.1%	(102 328)	39.5%	(60 687)	57.1%	(44.2%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(619)	(619)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(619)	(619)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(619)	(619)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	17 624	17 624	160 749	912.1%	84 768	481.0%	39 769	225.7%	285 286	1 618.7%	64 130	(56 659.7%)	(38.0%)
Cash/cash equivalents at the year begin:	85 000	85 000	118 558	139.5%	279 308	328.6%	364 075	428.3%	118 558	139.5%	186 113	89.4%	95.6%
Cash/cash equivalents at the year end:	102 624	102 624	279 308	272.2%	364 075	354.8%	403 844	393.5%	403 844	393.5%	250 243	386.5%	61.4%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1 334	23.8%	518	9.2%	406	7.2%	3 345	59.7%	5 604	7.1%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 414	56.6%	1 464	12.9%	620	5.5%	2 828	25.0%	11 326	14.3%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 336	11.0%	2 927	6.1%	2 397	5.0%	37 676	77.9%	48 336	61.1%	2 767	5.7%	-
Receivables from Exchange Transactions - Waste Water Management	322	24.0%	126	9.4%	85	6.3%	808	60.3%	1 341	1.7%	-	-	-
Receivables from Exchange Transactions - Waste Management	396	28.5%	147	10.6%	92	6.6%	757	54.4%	1 392	1.8%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	382	5.5%	373	5.3%	373	5.3%	5 843	83.8%	6 970	8.8%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	985	23.8%	120	2.9%	280	6.8%	2 758	66.6%	4 142	5.2%	-	-	-
Total By Income Source	15 169	19.2%	5 676	7.2%	4 252	5.4%	54 014	68.3%	79 111	100.0%	2 767	3.5%	-
Debtors Age Analysis By Customer Group													
Organs of State	7 926	23.4%	3 196	9.4%	1 546	4.6%	21 212	62.6%	33 880	42.8%	2 767	8.2%	-
Commercial	504	1.6%	380	1.2%	1 922	6.3%	27 815	90.8%	30 622	38.7%	-	-	-
Households	1 216	27.1%	626	13.9%	295	6.6%	2 358	52.5%	4 495	5.7%	-	-	-
Other	5 522	54.6%	1 473	14.6%	490	4.8%	2 630	26.0%	10 115	12.8%	-	-	-
Total By Customer Group	15 169	19.2%	5 676	7.2%	4 252	5.4%	54 014	68.3%	79 111	100.0%	2 767	3.5%	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	3	100.0%	3	-
Bulk Water	-	-	-	-	-	-	292	100.0%	292	.9%
PAYE deductions	3 674	100.0%	-	-	-	-	-	-	3 674	11.4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	3 597	100.0%	-	-	-	-	-	-	3 597	11.2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9 460	38.3%	608	2.5%	324	1.3%	14 291	57.9%	24 684	76.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	16 731	51.9%	608	1.9%	324	1.0%	14 587	45.2%	32 250	100.0%

Contact Details

Municipal Manager	Mr M D Ngwenya	013 790 0245
Financial Manager	Mr TS Thobela	013 790 0386

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: BUSHBUCKRIDGE (MP325)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	1 059 346	1 129 100	438 160	41.4%	274 641	25.9%	215 558	19.1%	928 359	82.2%	237 664	94.4%	(9.3%)
Property rates	194 789	194 789	142 870	73.3%	48 014	24.6%	33 445	17.2%	224 330	115.2%	(2 890)	82.1%	(1 257.5%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	51 104	59 636	2 369	4.6%	2 440	4.8%	1 588	2.7%	6 397	10.7%	5 051	53.8%	(68.6%)
Service charges - sanitation revenue	4 114	6 832	327	7.9%	776	18.9%	762	11.2%	1 865	27.3%	1 047	65.8%	(27.2%)
Service charges - refuse revenue	7 450	7 450	-	-	1 656	22.2%	1 648	22.1%	3 304	44.3%	581	35.6%	183.4%
Service charges - other	-	-	1 401	-	-	-	-	-	1 401	-	-	-	-
Rental of facilities and equipment	1 244	2 779	24	2.0%	37	3.0%	63	2.3%	125	4.5%	396	53.5%	(84.1%)
Interest earned - external investments	15 010	15 010	1 779	11.9%	1 741	11.6%	3 220	21.5%	6 741	44.9%	3 381	66.4%	(4.7%)
Interest earned - outstanding debtors	55 000	110 000	9 347	17.0%	1 314	2.4%	-	-	10 661	9.7%	58 892	225.7%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	2 756	6 756	1	-	-	-	-	-	1	-	5 920	227.6%	(100.0%)
Licences and permits	12 208	7 473	5 304	43.4%	35	.3%	37	.5%	5 376	71.9%	(2 539)	25.4%	(101.5%)
Agency services	10 027	10 027	-	-	-	-	33	.3%	33	.3%	3 580	74.4%	(99.1%)
Transfers recognised - operational	696 593	696 593	272 463	39.1%	218 260	31.3%	173 715	24.9%	664 438	95.4%	162 958	96.7%	6.6%
Other own revenue	9 051	11 005	2 205	24.4%	366	4.0%	903	8.2%	3 474	31.6%	1 288	111.3%	(29.9%)
Gains on disposal of PPE	-	750	70	-	-	-	144	19.2%	214	28.5%	-	-	(100.0%)
Operating Expenditure	1 013 532	1 100 896	108 669	10.7%	199 233	19.7%	181 620	16.5%	489 522	44.5%	203 464	65.8%	(10.7%)
Employee related costs	381 527	471 206	57 648	15.1%	113 297	29.7%	90 567	19.2%	261 512	55.5%	85 988	77.4%	5.3%
Remuneration of councillors	32 639	27 680	2 170	6.6%	4 069	12.5%	11 241	40.6%	17 480	63.2%	6 267	46.6%	79.4%
Debt impairment	122 304	-	-	-	-	-	-	-	-	-	-	36.7%	-
Depreciation and asset impairment	72 000	79 080	-	-	-	-	-	-	-	-	-	32.2%	-
Finance charges	342	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	233 000	225 500	25 332	10.9%	59 016	25.3%	55 118	24.4%	139 465	61.8%	70 008	77.5%	(21.3%)
Other Materials	25 510	40 479	5 863	23.0%	1 929	7.6%	6 229	15.4%	14 021	34.6%	7 511	58.6%	(17.1%)
Contracted services	52 744	56 736	7 860	14.9%	15 163	28.7%	8 366	14.7%	31 388	55.3%	14 964	87.3%	(44.1%)
Transfers and grants	11 668	10 565	3 214	27.5%	-	-	840	8.0%	4 055	38.4%	5 544	108.0%	(84.8%)
Other expenditure	81 799	189 650	6 582	8.0%	5 759	7.0%	9 260	4.9%	21 600	11.4%	13 181	48.8%	(29.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	45 814	28 204	329 491		75 408		33 938		438 837		34 200		
Transfers recognised - capital	507 080	512 080	100 002	19.7%	166 320	32.8%	185 062	36.1%	451 384	88.1%	124 355	103.3%	48.8%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	552 894	540 284	429 493		241 728		219 000		890 221		158 555		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	552 894	540 284	429 493		241 728		219 000		890 221		158 555		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	552 894	540 284	429 493		241 728		219 000		890 221		158 555		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	552 894	540 284	429 493		241 728		219 000		890 221		158 555		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	553 041	540 284	181 822	32.9%	83 672	15.1%	186 206	34.5%	451 700	83.6%	55 746	59.1%	234.0%
National Government	553 041	540 284	181 822	32.9%	83 672	15.1%	186 206	34.5%	451 700	83.6%	55 746	59.1%	234.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	553 041	540 284	181 822	32.9%	83 672	15.1%	186 206	34.5%	451 700	83.6%	55 746	59.1%	234.0%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	553 041	540 284	181 822	32.9%	83 672	15.1%	186 206	34.5%	451 700	83.6%	55 746	59.1%	234.0%
Governance and Administration	1 761	9 263	-	-	-	-	569	6.1%	569	6.1%	4 756	-	(88.0%)
Executive & Council	309	686	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 452	1 637	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	6 940	-	-	-	-	569	8.2%	569	8.2%	4 756	-	(88.0%)
Community and Public Safety	21 400	5 055	-	-	-	-	-	-	-	-	6 722	73.1%	(100.0%)
Community & Social Services	-	2 960	-	-	-	-	-	-	-	-	6 722	-	(100.0%)
Sport And Recreation	13 900	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	2 095	-	-	-	-	-	-	-	-	-	-	-
Housing	7 500	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	77 563	57 046	55 225	71.2%	9 382	12.1%	9 271	16.3%	73 878	129.5%	13 001	77.5%	(28.7%)
Planning and Development	27 683	27 017	-	-	7 749	28.0%	1 769	6.5%	9 519	35.2%	423	46.2%	318.4%
Road Transport	49 880	30 029	55 225	110.7%	1 632	3.3%	7 502	25.0%	64 359	214.3%	12 578	84.6%	(40.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	440 370	468 920	126 597	28.7%	74 290	16.9%	176 365	37.6%	377 253	80.5%	31 266	55.9%	464.1%
Electricity	800	800	7 211	901.4%	1 894	236.8%	-	-	9 106	1 138.2%	1 777	51.1%	(100.0%)
Water	418 616	432 758	119 254	28.5%	67 606	16.1%	171 895	39.7%	358 755	82.9%	27 941	57.1%	515.2%
Waste Water Management	19 154	31 157	132	.7%	4 790	25.0%	4 470	14.3%	9 392	30.1%	1 548	47.4%	188.7%
Waste Management	1 800	4 205	-	-	-	-	-	-	-	-	-	-	-
Other	11 947	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	1 326 249	1 342 931	398 580	30.1%	390 447	29.4%	370 494	27.6%	1 159 520	86.3%	365 628	96.7%	1.3%
Property rates, penalties and collection charges	42 854	42 854	6 367	14.9%	1 474	3.4%	5 829	13.6%	13 670	31.9%	7 289	27.9%	(20.0%)
Service charges	13 787	16 262	1 088	7.9%	899	6.5%	1 523	9.4%	3 510	21.6%	110	6.0%	1 287.7%
Other revenue	35 287	37 393	7 534	21.3%	438	1.2%	518	1.4%	8 490	22.7%	8 644	66.5%	(94.0%)
Government - operating	700 132	700 132	272 463	38.9%	218 260	31.2%	173 715	24.8%	664 438	94.9%	162 958	96.5%	6.6%
Government - capital	507 080	507 080	100 002	19.7%	166 320	32.8%	185 062	36.5%	451 384	89.0%	124 355	98.6%	48.8%
Interest	27 110	39 210	11 126	41.0%	3 055	11.3%	3 847	9.8%	18 028	46.0%	62 273	225.0%	(93.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(819 228)	(1 064 572)	(207 127)	25.3%	(188 524)	23.0%	(181 620)	17.1%	(577 272)	54.2%	(204 085)	83.4%	(11.0%)
Suppliers and employees	(807 218)	(1 054 008)	(207 127)	25.7%	(188 524)	23.4%	(181 620)	17.2%	(577 272)	54.8%	(198 541)	83.5%	(8.5%)
Finance charges	(342)	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(11 668)	(10 565)	-	-	-	-	-	-	-	-	(5 544)	79.5%	(100.0%)
Net Cash from/(used) Operating Activities	507 021	278 358	191 453	37.8%	201 922	39.8%	188 874	67.9%	582 248	209.2%	161 544	111.2%	16.9%
Cash Flow from Investing Activities													
Receipts	750	750	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	750	750	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(553 041)	(554 540)	(68 011)	12.3%	(87 235)	15.8%	(186 206)	33.6%	(341 452)	61.6%	(41 109)	52.4%	353.0%
Capital assets	(553 041)	(554 540)	(68 011)	12.3%	(87 235)	15.8%	(186 206)	33.6%	(341 452)	61.6%	(41 109)	52.4%	353.0%
Net Cash from/(used) Investing Activities	(552 291)	(553 790)	(68 011)	12.3%	(87 235)	15.8%	(186 206)	33.6%	(341 452)	61.7%	(41 109)	52.5%	353.0%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(45 270)	(275 431)	123 442	(272.7%)	114 687	(253.3%)	2 668	(1.0%)	240 797	(87.4%)	120 434	(4 686.1%)	(97.8%)
Cash/cash equivalents at the year begin:	125 763	135 487	142 729	113.5%	266 171	211.6%	380 858	281.1%	142 729	105.3%	424 267	114.2%	(10.2%)
Cash/cash equivalents at the year end:	80 493	(139 945)	266 171	330.7%	380 858	473.2%	383 526	(274.1%)	383 526	(274.1%)	544 702	467.9%	(29.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	171	.2%	4 686	4.1%	3 858	3.4%	104 560	92.3%	113 275	8.5%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(2 311)	(.3%)	30 402	4.5%	15 030	2.2%	629 321	93.6%	672 442	50.2%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	289	1.7%	746	4.4%	358	2.1%	15 368	91.7%	16 760	1.3%	-	-	-
Receivables from Exchange Transactions - Waste Management	602	1.6%	1 224	3.2%	536	1.4%	35 356	93.7%	37 718	2.8%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	14	7.5%	14	7.5%	18	9.1%	147	76.0%	194	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	499 322	100.0%	499 322	37.3%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(187)	79.4%	(9)	3.8%	(38)	16.1%	(2)	.8%	(235)	-	-	-	-
Total By Income Source	(1 422)	(.1%)	37 063	2.8%	19 761	1.5%	1 284 072	95.9%	1 339 474	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	534	.1%	21 208	2.8%	10 333	1.4%	712 526	95.7%	744 601	55.6%	-	-	-
Commercial	(170)	(.1%)	4 413	3.3%	2 716	2.1%	125 022	94.7%	131 980	9.9%	-	-	-
Households	344	.1%	7 956	2.1%	4 974	1.3%	372 254	96.6%	385 527	28.8%	-	-	-
Other	(2 129)	(2.8%)	3 487	4.5%	1 738	2.2%	74 269	96.0%	77 366	5.8%	-	-	-
Total By Customer Group	(1 422)	(.1%)	37 063	2.8%	19 761	1.5%	1 284 072	95.9%	1 339 474	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	35	(.5%)	(274)	4.0%	(405)	5.9%	(6 165)	90.5%	(6 809)	2.2%
Bulk Water	-	-	(23 101)	15.0%	-	-	(130 734)	85.0%	(153 835)	50.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(25 002)	17.4%	18 136	(12.6%)	(5 996)	4.2%	(131 142)	91.1%	(144 004)	47.1%
Auditor-General	-	-	(3 354)	340.5%	-	-	2 369	(240.5%)	(985)	.3%
Other	-	-	-	-	-	-	-	-	-	-
Total	(24 968)	8.2%	(8 592)	2.8%	(6 401)	2.1%	(265 672)	86.9%	(305 633)	100.0%

Contact Details

Municipal Manager	Mr C Lisa	013 799 1842
Financial Manager	Mrs C Nkuna	013 799 1889

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: CITY OF MBOMBELA (MP326)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	2 734 077	2 705 736	714 152	26.1%	687 973	25.2%	606 123	22.4%	2 008 248	74.2%	624 119	71.2%	(2.9%)
Property rates	513 667	513 667	114 495	22.3%	116 529	22.7%	123 026	24.0%	354 050	68.9%	103 699	68.7%	18.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	941 132	941 086	233 049	24.8%	211 321	22.5%	213 318	22.7%	657 688	69.9%	205 482	63.4%	3.8%
Service charges - water revenue	96 812	97 858	24 616	25.4%	24 141	24.9%	23 532	24.0%	72 289	73.9%	22 169	73.9%	6.1%
Service charges - sanitation revenue	29 581	30 581	7 106	24.0%	7 256	24.5%	6 971	22.8%	21 333	69.8%	6 631	71.3%	5.1%
Service charges - refuse revenue	111 002	108 002	25 270	22.8%	25 555	23.0%	25 626	23.7%	76 450	70.8%	23 161	69.2%	10.6%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	22 876	19 306	1 496	6.5%	1 534	6.7%	1 542	8.0%	4 572	23.7%	6 114	50.3%	(74.8%)
Interest earned - external investments	8 946	7 946	338	3.8%	345	3.9%	1 745	22.0%	2 428	30.6%	470	13.5%	271.0%
Interest earned - outstanding debtors	26 235	29 235	9 347	35.6%	9 781	37.3%	11 007	37.6%	30 135	103.1%	7 182	80.5%	53.3%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	29 944	14 944	324	1.1%	1 299	4.3%	441	3.0%	2 064	13.8%	1 034	10.7%	(57.3%)
Licences and permits	4 925	188 186	-	-	9 501	192.9%	34 393	18.3%	43 895	23.3%	0	-	38 214 885.6%
Agency services	189 601	-	38 474	20.3%	38 474	20.3%	-	-	76 947	-	43 816	61.8%	(100.0%)
Transfers recognised - operational	695 668	695 668	253 925	36.5%	235 622	33.9%	151 316	21.8%	640 863	92.1%	197 372	102.4%	(23.3%)
Other own revenue	63 689	59 260	5 714	9.0%	6 614	10.4%	13 206	22.3%	25 533	43.1%	6 990	24.1%	88.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 682 858	2 964 622	403 683	15.0%	584 676	21.8%	613 905	20.7%	1 602 264	54.0%	646 086	68.7%	(5.0%)
Employee related costs	731 161	758 204	181 717	24.9%	187 341	25.6%	215 143	28.4%	584 201	77.1%	181 868	74.7%	18.3%
Remuneration of councillors	39 598	39 598	2 918	7.4%	14 510	36.6%	9 319	23.5%	26 746	67.5%	9 000	68.6%	3.5%
Debt impairment	57 987	73 968	-	-	21 786	37.6%	10 893	14.7%	32 679	44.2%	20 287	66.6%	(46.3%)
Depreciation and asset impairment	260 361	514 816	9	-	166	.1%	10	-	185	-	59 843	72.7%	(100.0%)
Finance charges	25 770	19 801	-	-	33	.1%	8 466	42.8%	8 499	42.9%	9 202	65.1%	(8.0%)
Bulk purchases	640 935	686 113	122 896	19.2%	182 785	28.5%	163 740	23.9%	469 422	68.4%	207 115	70.8%	(20.9%)
Other Materials	54 844	51 865	4 857	8.9%	13 244	24.1%	8 635	16.6%	26 737	51.6%	9 959	45.2%	(13.3%)
Contracted services	442 303	493 594	27 128	6.1%	108 509	24.5%	121 546	24.6%	257 183	52.1%	116 967	56.7%	3.9%
Transfers and grants	37 196	42 210	3 251	8.7%	6 273	16.9%	2 516	6.0%	12 040	28.5%	15 825	78.5%	(84.1%)
Other expenditure	392 703	284 453	60 907	15.5%	50 030	12.7%	73 637	25.9%	184 573	64.9%	16 019	76.6%	359.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	51 219	(258 886)	310 470		103 296		(7 782)		405 983		(21 966)		
Transfers recognised - capital	597 302	584 710	1 546	.3%	52 956	8.9%	217 613	37.2%	272 115	46.5%	13 976	9.2%	1 457.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	648 521	325 825	312 015		156 252		209 831		678 098		(7 990)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	648 521	325 825	312 015		156 252		209 831		678 098		(7 990)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	648 521	325 825	312 015		156 252		209 831		678 098		(7 990)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	648 521	325 825	312 015		156 252		209 831		678 098		(7 990)		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	607 134	612 979	13 093	2.2%	168 520	27.8%	107 804	17.6%	289 417	47.2%	84 429	50.5%	27.7%
National Government	515 929	505 100	11 446	2.2%	164 109	31.8%	94 572	18.7%	270 126	53.5%	72 902	53.9%	29.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	23.3%	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	515 929	505 100	11 446	2.2%	164 109	31.8%	94 572	18.7%	270 126	53.5%	72 902	52.7%	29.7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	82 446	100 525	1 648	2.0%	4 411	5.4%	13 233	13.2%	19 291	19.2%	11 528	42.8%	14.8%
Public contributions and donations	8 759	7 354	-	-	-	-	-	-	-	-	-	3.1%	-
Capital Expenditure Standard Classification	607 134	612 979	13 093	2.2%	168 520	27.8%	107 804	17.6%	289 417	47.2%	84 429	50.5%	27.7%
Governance and Administration	39 128	39 631	1 648	4.2%	1 373	3.5%	948	2.4%	3 968	10.0%	2 197	22.7%	(56.9%)
Executive & Council	10 347	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	28 780	3 637	1 648	5.7%	-	-	-	-	1 648	45.3%	-	12.9%	-
Corporate Services	-	35 993	-	-	1 373	-	948	2.6%	2 321	6.4%	2 197	-	(56.9%)
Community and Public Safety	34 269	16 654	(425)	(1.2%)	1 457	4.3%	3 237	19.4%	4 269	25.6%	1 921	60.9%	68.5%
Community & Social Services	19 288	8 254	-	-	1 032	5.3%	2 171	26.3%	3 203	38.8%	40	97.8%	5 320.2%
Sport And Recreation	8 971	6 838	(425)	(4.7%)	425	4.7%	103	1.5%	103	1.5%	1 100	25.0%	(90.7%)
Public Safety	3 821	1 562	-	-	-	-	964	61.7%	964	61.7%	781	72.7%	23.5%
Housing	2 190	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	329 303	325 828	10 410	3.2%	89 465	27.2%	55 593	17.1%	155 468	47.7%	59 786	79.5%	(7.0%)
Planning and Development	40 106	41 771	548	1.4%	822	2.0%	16 653	39.9%	18 023	43.1%	14 243	391.0%	16.9%
Road Transport	289 197	284 057	9 862	3.4%	88 644	30.7%	38 939	13.7%	137 445	48.4%	45 543	62.9%	(14.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	204 434	225 297	786	.4%	75 232	36.8%	46 879	20.8%	122 898	54.5%	20 526	31.0%	128.4%
Electricity	35 667	36 895	-	-	7 446	20.9%	7 578	20.5%	15 024	40.7%	2 820	65.0%	168.7%
Water	138 829	138 347	-	-	63 776	45.9%	21 247	15.4%	85 022	61.5%	14 260	26.5%	49.0%
Waste Water Management	27 425	42 798	786	2.9%	4 011	14.6%	18 055	42.2%	22 851	53.4%	3 374	24.8%	435.2%
Waste Management	2 512	7 256	-	-	-	-	-	-	-	-	72	11.2%	(100.0%)
Other	-	5 569	675	-	992	-	1 148	20.6%	2 815	50.5%	-	249.0%	(100.0%)

Part 3: Cash Receipts and Payments

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	3 273 393	3 128 737	878 666	26.8%	646 928	19.8%	540 404	17.3%	2 065 998	66.0%	778 646	89.8%	(30.6%)
Property rates, penalties and collection charges	493 120	487 983	103 685	21.0%	145 288	29.5%	122 776	25.2%	371 749	76.2%	114 439	81.3%	7.3%
Service charges	1 160 748	1 170 333	228 390	19.7%	220 957	19.0%	213 109	18.2%	662 457	56.6%	228 145	62.1%	(6.6%)
Other revenue	296 621	243 962	43 267	14.6%	54 561	18.4%	49 185	20.2%	147 013	60.3%	48 102	48.5%	2.3%
Government - operating	695 668	614 568	239 345	34.4%	162 313	23.3%	152 169	24.8%	553 827	90.1%	144 711	124.6%	5.2%
Government - capital	597 302	584 710	263 979	44.2%	63 809	10.7%	2 057	.4%	329 845	56.4%	243 008	126.4%	(99.2%)
Interest	29 934	27 181	-	-	-	-	1 108	4.1%	1 108	4.1%	241	1.6%	359.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 903 170)	(2 375 838)	(699 804)	24.1%	(541 833)	18.7%	(571 307)	24.0%	(1 812 945)	76.3%	(666 794)	101.6%	(14.3%)
Suppliers and employees	(2 840 203)	(2 313 827)	(699 222)	24.6%	(524 855)	18.5%	(513 305)	22.2%	(1 737 382)	75.1%	(647 014)	103.8%	(20.7%)
Finance charges	(25 770)	(19 801)	-	-	(15 392)	59.7%	(57 538)	290.6%	(72 929)	368.3%	(18 025)	65.0%	219.2%
Transfers and grants	(37 196)	(42 210)	(582)	1.6%	(1 587)	4.3%	(464)	1.1%	(2 633)	6.2%	(1 755)	11.7%	(73.6%)
Net Cash from/(used) Operating Activities	370 223	752 899	178 862	48.3%	105 095	28.4%	(30 903)	(4.1%)	253 054	33.6%	111 852	63.9%	(127.6%)
Cash Flow from Investing Activities													
Receipts	339 892	(57 246)	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	220 632	(176 506)	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	119 260	119 260	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(607 134)	(551 681)	-	-	(82 276)	13.6%	(106 638)	19.3%	(188 914)	34.2%	(69 890)	43.4%	52.6%
Capital assets	(607 134)	(551 681)	-	-	(82 276)	13.6%	(106 638)	19.3%	(188 914)	34.2%	(69 890)	43.4%	52.6%
Net Cash from/(used) Investing Activities	(267 242)	(608 926)	-	-	(82 276)	30.8%	(106 638)	17.5%	(188 914)	31.0%	(69 890)	43.4%	52.6%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(20 410)	(20 410)	-	-	(7 493)	36.7%	(6 183)	30.3%	(13 677)	67.0%	(8 619)	17.8%	(28.3%)
Repayment of borrowing	(20 410)	(20 410)	-	-	(7 493)	36.7%	(6 183)	30.3%	(13 677)	67.0%	(8 619)	17.8%	(28.3%)
Net Cash from/(used) Financing Activities	(20 410)	(20 410)	-	-	(7 493)	36.7%	(6 183)	30.3%	(13 677)	67.0%	(8 619)	57.5%	(28.3%)
Net Increase/(Decrease) in cash held	82 571	123 562	178 862	216.6%	15 325	18.6%	(143 724)	(116.3%)	50 463	40.8%	33 344	184.6%	(531.0%)
Cash/cash equivalents at the year begin:	127 296	23 864	23 864	18.7%	202 726	159.3%	218 052	913.7%	23 864	100.0%	131 707	(103.5%)	65.6%
Cash/cash equivalents at the year end:	209 867	147 426	202 726	96.6%	218 052	103.9%	74 327	50.4%	74 327	50.4%	165 051	85.2%	(55.0%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	7 005	9.6%	12	-	3 793	5.2%	62 375	85.2%	73 185	11.8%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	51 422	50.4%	118	.1%	11 018	10.8%	39 431	38.7%	101 989	16.4%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	27 011	13.2%	156	.1%	11 888	5.8%	165 826	80.9%	204 881	33.0%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 269	7.9%	5	-	1 365	4.8%	24 980	87.3%	28 618	4.6%	-	-	-
Receivables from Exchange Transactions - Waste Management	7 225	8.8%	23	-	3 577	4.3%	71 741	86.9%	82 566	13.3%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	350	3.9%	-	-	251	2.8%	8 343	93.3%	8 943	1.4%	-	-	-
Interest on Arrear Debtor Accounts	3 798	5.2%	3	-	3 550	4.9%	65 377	89.9%	72 728	11.7%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 117	4.4%	132	.3%	1 167	2.4%	44 351	92.8%	47 767	7.7%	-	-	-
Total By Income Source	101 196	16.3%	449	.1%	36 609	5.9%	482 423	77.7%	620 678	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	8 944	11.8%	70	.1%	6 584	8.7%	60 358	79.5%	75 956	12.2%	-	-	-
Commercial	25 904	23.6%	68	.1%	7 167	6.5%	76 850	69.9%	109 989	17.7%	-	-	-
Households	63 587	15.0%	310	.1%	22 435	5.3%	338 220	79.7%	424 552	68.4%	-	-	-
Other	2 761	27.1%	1	-	423	4.2%	6 996	68.7%	10 181	1.6%	-	-	-
Total By Customer Group	101 196	16.3%	449	.1%	36 609	5.9%	482 423	77.7%	620 678	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	2 065	4.5%	30 825	66.8%	2 137	4.6%	11 094	24.1%	46 122	12.8%
Bulk Water	66	.1%	4 256	8.0%	-	-	49 166	91.9%	53 487	14.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	23 126	100.0%	-	-	-	-	-	-	23 126	6.4%
Trade Creditors	4 127	67.9%	467	7.7%	132	2.2%	1 356	22.3%	6 082	1.7%
Auditor-General	-	-	2 986	100.0%	-	-	-	-	2 986	.8%
Other	19 257	8.4%	24 134	10.5%	11 671	5.1%	174 440	76.0%	229 503	63.5%
Total	48 641	13.5%	62 668	17.3%	13 940	3.9%	236 056	65.3%	361 305	100.0%

Contact Details

Municipal Manager	Mr Neil Diamond (acting)	013 759 2041
Financial Manager	Mr Wiseman Khumalo	013 759 9060

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EHLANZENI (DC32)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	247 017	245 165	98 765	40.0%	82 560	33.4%	59 438	24.2%	240 764	98.2%	56 196	96.4%	5.8%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	340	180	25	7.3%	51	15.0%	78	43.5%	154	85.5%	6	28.7%	1 277.4%
Interest earned - external investments	8 500	8 500	1 241	14.6%	3 811	44.8%	494	5.8%	5 547	65.3%	665	44.9%	(25.6%)
Interest earned - outstanding debtors	-	-	8	-	5	-	9	-	22	-	-	-	(100.0%)
Dividends received	140	140	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	11	-	15	-	13	-	39	-	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	237 182	235 545	97 205	41.0%	78 572	33.1%	58 729	24.9%	234 506	99.6%	55 415	98.8%	6.0%
Other own revenue	855	800	275	32.1%	106	12.4%	114	14.3%	495	61.9%	111	43.4%	3.0%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	233 462	238 294	40 478	17.3%	61 054	26.2%	46 504	19.5%	148 036	62.1%	38 654	61.0%	20.3%
Employee related costs	115 463	123 818	28 285	24.5%	28 417	24.6%	27 061	21.9%	83 763	67.7%	23 528	67.1%	15.0%
Remuneration of councillors	15 250	15 566	4 263	28.0%	4 390	28.8%	3 681	23.6%	12 334	79.2%	3 682	66.2%	-
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	10 595	12 000	-	-	-	-	-	-	-	-	-	-	-
Finance charges	21 396	-	-	-	10 683	49.9%	0	-	10 683	-	0	49.9%	114.3%
Bulk purchases	-	-	898	-	1 414	-	966	-	3 279	-	-	-	(100.0%)
Other Materials	-	-	1 713	-	342	-	-	-	2 055	-	-	-	-
Contracted services	1 500	-	264	17.6%	3 387	225.8%	2 758	-	6 409	-	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	69 258	86 910	5 055	7.3%	12 420	17.9%	12 038	13.9%	29 513	34.0%	11 443	65.3%	5.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	13 555	6 871	58 287		21 506		12 934		92 727		17 542		
Transfers recognised - capital	2 347	2 347	-	-	-	-	704	30.0%	704	30.0%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	15 902	9 218	58 287		21 506		13 638		93 431		17 542		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	15 902	9 218	58 287		21 506		13 638		93 431		17 542		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	15 902	9 218	58 287		21 506		13 638		93 431		17 542		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	15 902	9 218	58 287		21 506		13 638		93 431		17 542		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	44 547	39 267	365	.8%	2 527	5.7%	2 328	5.9%	5 220	13.3%	8 911	50.9%	(73.9%)
National Government	2 347	-	-	-	-	-	-	-	-	-	4 945	252.6%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	2 347	-	-	-	-	-	-	-	-	-	4 945	252.6%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	42 200	39 267	365	.9%	2 527	6.0%	2 328	5.9%	5 220	13.3%	3 966	39.7%	(41.3%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	44 547	39 267	365	.8%	2 527	5.7%	2 328	5.9%	5 220	13.3%	8 911	50.9%	(73.9%)
Governance and Administration	3 547	4 520	365	10.3%	19	.5%	601	13.3%	985	21.8%	1 083	53.8%	(44.5%)
Executive & Council	2 347	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 200	4 520	365	30.4%	19	1.5%	601	13.3%	985	21.8%	910	53.5%	(34.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	173	-	(100.0%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	361	74.6%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	99.8%	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	361	37.7%	(100.0%)
Economic and Environmental Services	41 000	9 247	-	-	2 509	6.1%	1 727	18.7%	4 236	45.8%	7 467	45.3%	(76.9%)
Planning and Development	41 000	3 100	-	-	2 509	6.1%	1 727	55.7%	4 236	136.6%	7 467	45.3%	(76.9%)
Road Transport	-	6 147	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	25 500	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	16 500	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	9 000	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget Main appropriation	2017/18 Budget Adjusted Budget	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter 1st Q as % of Main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter 2nd Q as % of Main appropriation	2017/18 Third Quarter Actual Expenditure	2017/18 Third Quarter 3rd Q as % of adjusted budget	2017/18 Year to Date Actual Expenditure	2017/18 Year to Date Total Expenditure as % of adjusted budget	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	249 364	247 512	101 496	40.7%	82 600	33.1%	60 139	24.3%	244 235	98.7%	56 196	95.6%	7.0%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	1 195	980	309	25.9%	262	21.9%	203	20.7%	774	79.0%	116	35.3%	73.9%
Government - operating	237 182	235 545	99 937	42.1%	78 522	33.1%	58 729	24.9%	237 188	100.7%	55 415	98.8%	6.0%
Government - capital	2 347	2 347	-	-	-	-	704	30.0%	704	30.0%	-	-	(100.0%)
Interest	8 500	8 500	1 249	14.7%	3 816	44.9%	504	5.9%	5 569	65.5%	665	44.2%	(24.2%)
Dividends	140	140	-	-	-	-	-	-	-	-	-	-	-
Payments	(227 724)	(233 302)	(48 000)	21.1%	(61 053)	26.8%	(47 310)	20.3%	(156 364)	67.0%	(38 654)	77.4%	22.4%
Suppliers and employees	(211 320)	(216 898)	(48 000)	22.7%	(61 053)	28.9%	(47 310)	21.8%	(156 363)	72.1%	(38 654)	78.9%	22.4%
Finance charges	(16 404)	(16 404)	(0)	-	-	-	-	-	(0)	-	(0)	62.1%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	21 640	14 210	53 495	247.2%	21 547	99.6%	12 829	90.3%	87 871	618.4%	17 542	182.0%	(26.9%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(44 547)	(39 267)	(239)	.5%	(3 824)	8.6%	(2 328)	5.9%	(6 391)	16.3%	(8 911)	50.5%	(73.9%)
Capital assets	(44 547)	(39 267)	(239)	.5%	(3 824)	8.6%	(2 328)	5.9%	(6 391)	16.3%	(8 911)	50.5%	(73.9%)
Net Cash from/(used) Investing Activities	(44 547)	(39 267)	(239)	.5%	(3 824)	8.6%	(2 328)	5.9%	(6 391)	16.3%	(8 911)	24.3%	(73.9%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(4 992)	(4 992)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(4 992)	(4 992)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(4 992)	(4 992)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(27 899)	(30 049)	53 256	(190.9%)	17 723	(63.5%)	10 502	(34.9%)	81 481	(271.2%)	8 631	(103.1%)	21.7%
Cash/cash equivalents at the year begin:	42 408	94 931	-	-	53 256	125.6%	70 979	74.8%	-	-	116 086	88.1%	(38.9%)
Cash/cash equivalents at the year end:	14 509	64 882	53 256	367.1%	70 979	489.2%	81 481	125.6%	81 481	125.6%	124 717	556.6%	(34.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group													
Orgons of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 063	43.4%	296	12.1%	326	13.3%	763	31.2%	2 447	100.0%
Total	1 063	43.4%	296	12.1%	326	13.3%	763	31.2%	2 447	100.0%

Contact Details

Municipal Manager	Mr S Siboza	013 759 8525
Financial Manager	Ms G Dube	013 759 8512

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: JOE MOROLONG (NC451)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	169 101	183 263	58 088	34.4%	40 880	24.2%	51 347	28.0%	150 315	82.0%	40 493	89.1%	26.8%
Property rates	13 054	29 848	369	2.8%	1 242	9.5%	1 295	4.3%	2 905	9.7%	1 418	22.0%	(8.7%)
Property rates - penalties and collection charges	-	-	-		-		-		-		-		
Service charges - electricity revenue	6 080	3 719	415	6.8%	606	10.0%	452	12.2%	1 472	39.6%	143	7.6%	216.8%
Service charges - water revenue	16 712	11 712	1 834	11.0%	2 533	15.2%	1 862	15.9%	6 229	53.2%	4 435	50.1%	(58.0%)
Service charges - sanitation revenue	1 951	1 951	570	29.2%	570	29.2%	571	29.3%	1 710	87.6%	532	96.8%	7.2%
Service charges - refuse revenue	1 000	1 000	353	35.3%	328	32.8%	328	32.8%	1 010	101.0%	307	100.2%	6.8%
Service charges - other	-	-	-		-		-		-		-		
Rental of facilities and equipment	167	102	15	9.3%	7	4.4%	10	10.0%	33	32.4%	37	121.6%	(72.7%)
Interest earned - external investments	-	847	77		66		273	32.2%	417	49.2%	415	162.2%	(34.3%)
Interest earned - outstanding debtors	55	6 619	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	90	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	129 439	125 636	53 064	41.0%	35 141	27.1%	46 288	36.8%	134 493	107.0%	32 529	99.5%	42.3%
Other own revenue	554	1 828	1 392	251.4%	386	69.8%	267	14.6%	2 045	111.9%	676	799.3%	(60.5%)
Gains on disposal of PPE	-	-	-		-		-		-		-		
Operating Expenditure	157 639	174 710	35 292	22.4%	30 770	19.5%	35 551	20.3%	101 613	58.2%	43 345	81.1%	(18.0%)
Employee related costs	55 288	59 183	14 102	25.5%	16 766	30.3%	13 285	22.4%	44 153	74.6%	13 662	78.2%	(2.8%)
Remuneration of councillors	10 423	10 423	2 139	20.5%	2 144	20.6%	3 765	36.1%	8 048	77.2%	2 131	64.1%	76.6%
Debt impairment	3 092	3 092	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-
Finance charges	784	656	473	60.3%	164	20.8%	66	10.0%	702	107.1%	122	63.6%	(46.0%)
Bulk purchases	12 340	13 340	3 160	25.6%	2 635	21.4%	2 873	21.5%	8 667	65.0%	3 204	70.4%	(10.3%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	21 167	25 099	6 692	31.6%	3 724	17.6%	4 294	17.1%	14 711	58.6%	9 230	111.4%	(53.5%)
Transfers and grants	5 143	4 043	561	10.9%	321	6.2%	822	20.3%	1 704	42.1%	1 241	83.9%	(33.8%)
Other expenditure	39 403	48 876	8 165	20.7%	5 016	12.7%	10 446	21.4%	23 628	48.3%	13 754	98.0%	(24.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	11 462	8 553	22 797		10 110		15 796		48 702		(2 852)		
Transfers recognised - capital	103 007	106 060	49 730	48.3%	21 848	21.2%	42 830	40.4%	114 408	107.9%	33 207	105.1%	29.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	114 469	114 613	72 527		31 958		58 626		163 110		30 355		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	114 469	114 613	72 527		31 958		58 626		163 110		30 355		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	114 469	114 613	72 527		31 958		58 626		163 110		30 355		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	114 469	114 613	72 527		31 958		58 626		163 110		30 355		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	114 264	114 613	26 389	23.1%	24 737	21.6%	19 884	17.3%	71 009	62.0%	26 113	71.9%	(23.9%)
National Government	103 492	33 245	21 932	21.2%	22 615	21.9%	19 099	57.4%	63 645	191.4%	23 535	71.6%	(18.9%)
Provincial Government	-	191	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	103 492	33 436	21 932	21.2%	22 615	21.9%	19 099	57.1%	63 645	190.3%	23 535	71.7%	(18.9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 772	9 896	4 457	41.4%	2 122	19.7%	785	7.9%	7 364	74.4%	82	4.3%	852.3%
Public contributions and donations	-	71 281	-	-	-	-	-	-	-	-	2 496	132.8%	(100.0%)
Capital Expenditure Standard Classification	114 264	114 613	26 389	23.1%	24 737	21.6%	19 884	17.3%	71 009	62.0%	26 113	71.9%	(23.9%)
Governance and Administration	3 835	2 416	433	11.3%	372	9.7%	-	-	804	33.3%	96	6.4%	(100.0%)
Executive & Council	-	23	23	-	-	-	-	-	23	100.0%	-	-	-
Budget & Treasury Office	3 835	485	-	-	-	-	340	70.1%	340	70.1%	14	9.0%	2 418.5%
Corporate Services	-	1 908	410	-	372	-	(340)	(17.8%)	441	23.1%	82	6.4%	(512.4%)
Community and Public Safety	7 022	9 006	1 685	24.0%	1 750	24.9%	1 949	21.6%	5 384	59.8%	933	16.8%	108.8%
Community & Social Services	5 022	5 491	856	17.0%	1 352	26.9%	1 189	21.7%	3 397	61.9%	933	19.8%	27.4%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	2 000	3 515	829	41.4%	398	19.9%	760	21.6%	1 987	56.5%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	15 895	15 729	3 053	19.2%	1 603	10.1%	1 331	8.5%	5 987	38.1%	4 077	102.3%	(67.3%)
Planning and Development	200	34	-	-	-	-	-	-	-	-	-	-	-
Road Transport	15 695	15 695	3 053	19.5%	1 603	10.2%	1 331	8.5%	5 987	38.1%	4 077	102.3%	(67.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	87 512	87 462	21 218	24.2%	21 012	24.0%	16 604	19.0%	58 834	67.3%	21 008	71.3%	(21.0%)
Electricity	-	-	-		-		-		-		-		
Water	70 397	70 397	12 980	18.4%	17 409	24.7%	13 683	19.4%	44 072	62.6%	16 216	69.4%	(15.6%)
Waste Water Management	17 115	17 065	8 238	48.1%	3 602	21.0%	2 921	17.1%	14 761	86.5%	4 792	84.4%	(39.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	268 530	268 184	122 241	45.5%	58 751	21.9%	74 230	27.7%	255 223	95.2%	68 157	97.0%	8.9%
Property rates, penalties and collection charges	12 401	21 097	1 904	15.4%	296	2.4%	2 529	12.0%	4 730	22.4%	340	15.5%	644.5%
Service charges	24 456	22 746	16 728	68.4%	1 003	4.1%	3 901	17.1%	21 631	95.1%	1 202	20.9%	224.7%
Other revenue	811	1 774	623	76.9%	397	48.9%	257	14.5%	1 277	72.0%	465	807.2%	(44.7%)
Government - operating	127 801	127 051	2 395	1.9%	35 141	27.5%	32 788	25.8%	70 324	55.4%	35 873	97.0%	(8.6%)
Government - capital	103 007	95 026	100 399	97.5%	21 848	21.2%	34 482	36.3%	156 729	164.9%	29 862	107.9%	15.5%
Interest	55	490	192	349.2%	66	120.7%	273	55.7%	531	108.4%	415	2 380.5%	(34.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(143 114)	(156 316)	(87 815)	61.4%	(16 728)	11.7%	(57 768)	37.0%	(162 311)	103.8%	(27 238)	127.6%	112.1%
Suppliers and employees	(137 187)	(151 446)	(86 781)	63.3%	(16 244)	11.8%	(56 880)	37.6%	(159 905)	105.6%	(25 875)	176.9%	119.8%
Finance charges	(784)	(697)	(473)	60.3%	(164)	20.8%	(66)	9.4%	(702)	100.7%	(122)	68.4%	(46.0%)
Transfers and grants	(5 143)	(4 173)	(561)	10.9%	(321)	6.2%	(822)	19.7%	(1 704)	40.8%	(1 241)	7.7%	(33.8%)
Net Cash from/(used) Operating Activities	125 416	111 868	34 426	27.4%	42 024	33.5%	16 462	14.7%	92 912	83.1%	40 919	72.9%	(59.8%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(114 264)	(114 613)	(26 389)	23.1%	(24 737)	21.6%	(11 962)	10.4%	(63 088)	55.0%	(26 113)	71.9%	(54.2%)
Capital assets	(114 264)	(114 613)	(26 389)	23.1%	(24 737)	21.6%	(11 962)	10.4%	(63 088)	55.0%	(26 113)	71.9%	(54.2%)
Net Cash from/(used) Investing Activities	(114 264)	(114 613)	(26 389)	23.1%	(24 737)	21.6%	(11 962)	10.4%	(63 088)	55.0%	(26 113)	71.9%	(54.2%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	11 152	(2 745)	8 037	72.1%	17 287	155.0%	4 500	(163.9%)	29 824	(1 086.5%)	14 805	81.6%	(69.6%)
Cash/cash equivalents at the year begin:	12 377	2 340	1 074	8.7%	9 111	73.6%	26 398	1 128.0%	1 074	45.9%	29 151	1 160.2%	(9.4%)
Cash/cash equivalents at the year end:	23 529	(405)	9 111	38.7%	26 398	112.2%	30 898	(7 632.7%)	30 898	(7 632.7%)	43 956	164.5%	(29.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1 894	4.1%	1 580	3.4%	1 620	3.5%	41 330	89.0%	46 425	23.6%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	216	3.9%	297	5.3%	127	2.3%	4 968	88.6%	5 608	2.9%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 150	1.6%	1 144	1.6%	1 130	1.6%	67 991	95.2%	71 415	36.3%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	241	3.7%	236	3.6%	231	3.6%	5 766	89.1%	6 475	3.3%	-	-	-
Receivables from Exchange Transactions - Waste Management	142	3.2%	139	3.1%	136	3.1%	3 998	90.5%	4 415	2.2%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	107	.2%	324	.5%	250	.4%	61 575	98.9%	62 256	31.7%	-	-	-
Total By Income Source	3 751	1.9%	3 719	1.9%	3 495	1.8%	185 628	94.4%	196 594	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	170	1.3%	156	1.2%	189	1.4%	13 008	96.2%	13 523	6.9%	-	-	-
Commercial	942	2.0%	1 119	2.4%	833	1.8%	44 411	93.9%	47 305	24.1%	-	-	-
Households	2 635	1.9%	2 441	1.8%	2 471	1.8%	128 162	94.4%	135 710	69.0%	-	-	-
Other	3	5.0%	3	5.0%	3	5.0%	47	85.0%	55	-	-	-	-
Total By Customer Group	3 751	1.9%	3 719	1.9%	3 495	1.8%	185 628	94.4%	196 594	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Tshepo Bloom	053 773 9300
Financial Manager	Ms Boipelo Dorcas Motlhaping	053 773 9300

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: GA-SEGONYANA (NC452)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	332 051	341 227	117 357	35.3%	81 478	24.5%	95 008	27.8%	293 843	86.1%	75 183	81.2%	26.4%
Property rates	39 075	39 075	28 370	72.6%	3 782	9.7%	3 821	9.8%	35 973	92.1%	2 725	91.4%	40.2%
Property rates - penalties and collection charges	-	-	-		-		-		-		-	-	-
Service charges - electricity revenue	90 281	86 104	18 868	20.9%	20 209	22.4%	22 492	26.1%	61 569	71.5%	21 014	69.0%	7.0%
Service charges - water revenue	18 602	18 740	4 215	22.7%	5 411	29.1%	6 323	33.7%	15 949	85.1%	3 730	68.8%	69.5%
Service charges - sanitation revenue	12 322	12 386	3 370	27.4%	3 213	26.1%	3 388	27.4%	9 972	80.5%	3 059	75.5%	10.8%
Service charges - refuse revenue	9 050	9 050	2 081	23.0%	1 954	21.6%	2 062	22.8%	6 097	67.4%	1 961	65.3%	5.2%
Service charges - other	-	-	-		-		-		-		-	-	-
Rental of facilities and equipment	2 205	1 120	109	4.9%	137	6.2%	153	13.6%	399	35.6%	248	56.6%	(38.4%)
Interest earned - external investments	1 100	1 900	627	57.0%	434	39.4%	318	16.7%	1 379	72.6%	19	10.6%	1 553.0%
Interest earned - outstanding debtors	6 200	6 200	1 323	21.3%	1 464	23.6%	1 451	23.4%	4 237	68.3%	1 510	76.3%	(3.9%)
Dividends received	-	-	-		-		-		-		-	-	-
Fines	1 285	1 292	91	7.1%	35	2.7%	43	3.3%	168	13.0%	336	75.0%	(87.3%)
Licences and permits	4 261	4 554	1 044	24.5%	1 136	26.7%	1 005	22.1%	3 185	69.9%	738	56.1%	36.2%
Agency services	-	-	-	-	-	-	-	-	-	-	637	70.8%	(100.0%)
Transfers recognised - operational	134 546	151 277	54 510	40.5%	42 532	31.6%	49 257	32.6%	146 298	96.7%	36 734	98.6%	34.1%
Other own revenue	13 125	9 529	2 750	21.0%	1 171	8.9%	4 695	49.3%	8 616	90.4%	2 474	38.8%	89.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	330 499	357 117	79 161	24.0%	86 571	26.2%	44 934	12.6%	210 666	59.0%	66 342	58.2%	(32.3%)
Employee related costs	111 675	109 821	26 114	23.4%	43 752	39.2%	5 788	5.3%	75 653	68.9%	26 324	73.2%	(78.0%)
Remuneration of councillors	8 458	9 187	1 876	22.2%	4 967	58.7%	72	.8%	6 915	75.3%	764	53.5%	(90.5%)
Debt impairment	537	598	21	3.9%	79	14.7%	49	8.2%	149	24.9%	-	-	(100.0%)
Depreciation and asset impairment	36 201	36 201	-	-	-	-	-	-	-	-	-	-	-
Finance charges	2 813	6 508	1 230	43.7%	1 910	67.9%	1 704	26.2%	4 844	74.4%	1 004	41.7%	69.7%
Bulk purchases	74 787	101 360	38 405	51.4%	9 231	12.3%	19 301	19.0%	66 937	66.0%	15 718	47.3%	22.8%
Other Materials	7 238	11 880	704	9.7%	1 742	24.1%	1 668	14.0%	4 114	34.6%	8 792	45.0%	(81.0%)
Contracted services	37 440	46 037	4 353	11.6%	18 430	49.2%	7 184	15.6%	29 967	65.1%	1 842	57.0%	290.1%
Transfers and grants	-	70	-	-	-	-	(9)	(12.2%)	(9)	(12.2%)	-	-	(100.0%)
Other expenditure	51 349	35 454	6 458	12.6%	6 460	12.6%	9 176	25.9%	22 094	62.3%	11 900	79.7%	(22.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 553	(15 890)	38 196		(5 093)		50 074		83 176		8 841		
Transfers recognised - capital	94 211	77 480	13 869	14.7%	49 234	52.3%	(2 807)	(3.6%)	60 297	77.8%	30 017	67.8%	(109.4%)
Contributions recognised - capital	-	-	-		-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	95 764	61 590	52 065		44 141		47 267		143 473		38 858		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	95 764	61 590	52 065		44 141		47 267		143 473		38 858		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	95 764	61 590	52 065		44 141		47 267		143 473		38 858		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	95 764	61 590	52 065		44 141		47 267		143 473		38 858		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	95 256	90 980	20 894	21.9%	42 210	44.3%	14 201	15.6%	77 305	85.0%	30 245	65.1%	(53.0%)
National Government	94 211	77 480	20 833	22.1%	42 197	44.8%	14 201	18.3%	77 231	99.7%	30 017	67.8%	(52.7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	94 211	77 480	20 833	22.1%	42 197	44.8%	14 201	18.3%	77 231	99.7%	30 017	67.8%	(52.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 045	13 500	61	5.8%	14	1.3%	-	-	75	.6%	228	93.5%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	39.2%	-
Capital Expenditure Standard Classification	95 256	90 980	20 894	21.9%	42 210	44.3%	14 201	15.6%	77 305	85.0%	30 245	65.1%	(53.0%)
Governance and Administration	435	400	61	14.0%	-	-	-	-	61	15.2%	107	7.3%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	23	1.5%	(100.0%)
Budget & Treasury Office	435	300	61	14.0%	-	-	-	-	61	20.2%	3	61.5%	(100.0%)
Corporate Services	-	100	-	-	-	-	-	-	-	-	80	17.5%	(100.0%)
Community and Public Safety	3 250	3 110	-	-	2 471	76.0%	1 240	39.9%	3 711	119.3%	-	-	(100.0%)
Community & Social Services	3 010	3 010	-	-	2 457	81.6%	1 240	41.2%	3 697	122.8%	-	-	(100.0%)
Sport And Recreation	240	100	-	-	14	5.8%	-	-	14	13.8%	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	42 660	46 060	6 857	16.1%	14 840	34.8%	3 981	8.6%	25 678	55.7%	10 033	53.8%	(60.3%)
Planning and Development	2 500	11 900	87	3.5%	(87)	(3.5%)	-	-	-	-	408	19.8%	(100.0%)
Road Transport	40 160	34 160	6 770	16.9%	14 927	37.2%	3 981	11.7%	25 678	75.2%	9 625	60.6%	(58.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	48 911	41 410	13 976	28.6%	24 900	50.9%	8 980	21.7%	47 856	115.6%	20 105	70.5%	(55.3%)
Electricity	5 370	5 200	-	-	-	-	1 061	20.4%	1 061	20.4%	-	-	(100.0%)
Water	35 310	36 210	8 743	24.8%	15 592	44.2%	4 993	13.8%	29 328	81.0%	19 073	78.0%	(73.8%)
Waste Water Management	8 231	-	5 233	63.6%	9 307	113.1%	2 926	-	17 466	-	1 032	42.3%	183.4%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	392 396	395 970	130 727	33.3%	94 646	24.1%	109 220	27.6%	334 593	84.5%	117 936	89.8%	(7.4%)
Property rates, penalties and collection charges	31 260	33 213	12 828	41.0%	8 081	25.9%	7 292	22.0%	28 201	84.9%	8 632	78.0%	(15.5%)
Service charges	104 204	117 957	34 069	32.7%	26 956	25.9%	30 568	25.9%	91 592	77.6%	33 693	73.9%	(9.3%)
Other revenue	20 876	16 495	3 994	19.1%	2 480	11.9%	5 640	34.2%	12 114	73.4%	4 925	95.5%	14.5%
Government - operating	134 546	142 724	56 387	41.9%	39 390	29.3%	30 263	21.2%	126 040	88.3%	37 437	100.1%	(19.2%)
Government - capital	94 211	77 480	21 500	22.8%	15 842	16.8%	33 672	43.5%	71 014	91.7%	31 720	97.3%	6.2%
Interest	7 300	8 100	1 949	26.7%	1 897	26.0%	1 785	22.0%	5 631	69.5%	1 529	65.8%	16.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(293 760)	(326 317)	(70 151)	23.9%	(84 730)	28.8%	(64 227)	19.7%	(219 108)	67.1%	(70 266)	91.7%	(8.6%)
Suppliers and employees	(290 947)	(319 739)	(68 921)	23.7%	(82 820)	28.5%	(62 523)	19.6%	(214 264)	67.0%	(69 262)	92.1%	(9.7%)
Finance charges	(2 813)	(6 508)	(1 230)	43.7%	(1 910)	67.9%	(1 704)	26.2%	(4 844)	74.4%	(1 004)	41.7%	69.7%
Transfers and grants	-	(70)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	98 636	69 653	60 576	61.4%	9 917	10.1%	44 993	64.6%	115 485	165.8%	47 670	85.5%	(5.6%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	99.8%	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	99.8%	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(95 256)	(90 980)	(25 163)	26.4%	(20 659)	21.7%	(18 692)	20.5%	(64 514)	70.9%	(30 245)	72.7%	(38.2%)
Capital assets	(95 256)	(90 980)	(25 163)	26.4%	(20 659)	21.7%	(18 692)	20.5%	(64 514)	70.9%	(30 245)	72.7%	(38.2%)
Net Cash from/(used) Investing Activities	(95 256)	(90 980)	(25 163)	26.4%	(20 659)	21.7%	(18 692)	20.5%	(64 514)	70.9%	(30 245)	72.6%	(38.2%)
Cash Flow from Financing Activities													
Receipts	-	-	(18)	-	-	-	-	-	(18)	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	(42)	-	-	-	-	-	(42)	-	-	-	-
Increase (decrease) in consumer deposits	-	-	23	-	-	-	-	-	23	-	-	-	-
Payments	(4 790)	(6 697)	(2 210)	46.1%	(1 321)	27.6%	(2 207)	32.9%	(5 738)	85.7%	(2 213)	97.9%	(.3%)
Repayment of borrowing	(4 790)	(6 697)	(2 210)	46.1%	(1 321)	27.6%	(2 207)	32.9%	(5 738)	85.7%	(2 213)	97.9%	(.3%)
Net Cash from/(used) Financing Activities	(4 790)	(6 697)	(2 228)	46.5%	(1 321)	27.6%	(2 207)	32.9%	(5 756)	85.9%	(2 213)	97.9%	(.3%)
Net Increase/(Decrease) in cash held	(1 410)	(28 025)	33 185	(2 354.1%)	(12 064)	855.8%	24 094	(86.0%)	45 215	(161.3%)	15 211	(108 885.0%)	58.4%
Cash/cash equivalents at the year begin:	1 586	-	3 841	242.2%	37 026	2 334.6%	24 962	-	3 841	-	3 581	480.0%	597.1%
Cash/cash equivalents at the year end:	176	(28 025)	37 026	20 996.6%	24 962	14 155.4%	49 056	(175.0%)	49 056	(175.0%)	18 792	3 631.7%	161.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1 991	23.2%	1 209	14.1%	828	9.7%	4 540	53.0%	8 568	7.7%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 903	37.2%	1 431	13.7%	1 389	13.3%	3 758	35.9%	10 481	9.5%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 195	3.2%	610	1.6%	385	1.0%	35 511	94.2%	37 701	34.1%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 129	6.6%	662	3.9%	511	3.0%	14 722	86.5%	17 024	15.4%	-	-	-
Receivables from Exchange Transactions - Waste Management	601	5.5%	394	3.6%	311	2.8%	9 720	88.2%	11 026	10.0%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	495	3.4%	480	3.3%	472	3.3%	13 044	90.0%	14 491	13.1%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	588	5.2%	561	5.0%	409	3.6%	9 748	86.2%	11 306	10.2%	-	-	-
Total By Income Source	9 902	9.0%	5 348	4.8%	4 304	3.9%	91 043	82.3%	110 597	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	1 178	4.8%	372	1.5%	259	1.1%	22 518	92.6%	24 326	22.0%	-	-	-
Commercial	5 219	27.5%	2 459	13.0%	1 930	10.2%	9 361	49.3%	18 968	17.2%	-	-	-
Households	3 204	5.2%	2 295	3.7%	1 947	3.1%	54 569	88.0%	62 015	56.1%	-	-	-
Other	302	5.7%	222	4.2%	169	3.2%	4 596	86.9%	5 288	4.8%	-	-	-
Total By Customer Group	9 902	9.0%	5 348	4.8%	4 304	3.9%	91 043	82.3%	110 597	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	11 176	22.9%	7 132	14.6%	30 523	62.5%	48 832	28.4%
Bulk Water	-	-	2 214	33.3%	2 214	33.3%	2 214	33.3%	6 643	3.9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0	-	30 179	26.0%	18 697	16.1%	67 318	57.9%	116 194	67.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	0	-	43 569	25.4%	28 044	16.3%	100 056	58.3%	171 669	100.0%

Contact Details

Municipal Manager	Mr Martin Tsatsimpe	053 712 9333
Financial Manager	Mr Kagiso Bophelo Noke	053 712 9370

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: GAMAGARA (NC453)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	360 395	358 441	-	-	-	-	-	-	-	-	6 351	101.3%	(100.0%)
Property rates	58 083	58 083	-	-	-	-	-	-	-	-	-	567.3%	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	136 498	136 498	-	-	-	-	-	-	-	-	4 600	32.1%	(100.0%)
Service charges - water revenue	68 673	68 673	-	-	-	-	-	-	-	-	776	26.9%	(100.0%)
Service charges - sanitation revenue	34 687	34 687	-	-	-	-	-	-	-	-	356	48.2%	(100.0%)
Service charges - refuse revenue	26 233	26 233	-	-	-	-	-	-	-	-	-	29.3%	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	438	438	-	-	-	-	-	-	-	-	9	27.6%	(100.0%)
Interest earned - external investments	-	-	-	-	-	-	-	-	-	-	0	12.1%	(100.0%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	325	325	-	-	-	-	-	-	-	-	2	31.5%	(100.0%)
Licences and permits	300	300	-	-	-	-	-	-	-	-	287	262.4%	(100.0%)
Agency services	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	30 669	14 661	-	-	-	-	-	-	-	-	61	56.1%	(100.0%)
Other own revenue	2 489	16 542	-	-	-	-	-	-	-	-	187	3.5%	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	74	8.9%	(100.0%)
Operating Expenditure	459 603	474 604	-	-	-	-	-	-	-	-	53 776	44.0%	(100.0%)
Employee related costs	138 584	141 735	-	-	-	-	-	-	-	-	28 307	70.8%	(100.0%)
Remuneration of councillors	4 449	4 449	-	-	-	-	-	-	-	-	932	58.1%	(100.0%)
Debt impairment	13 000	13 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	61 503	61 503	-	-	-	-	-	-	-	-	-	-	-
Finance charges	3 055	3 055	-	-	-	-	-	-	-	-	0	1.6%	(100.0%)
Bulk purchases	129 414	129 414	-	-	-	-	-	-	-	-	14 421	52.7%	(100.0%)
Other Materials	10 839	10 839	-	-	-	-	-	-	-	-	2 343	48.8%	(100.0%)
Contracted services	42 304	42 954	-	-	-	-	-	-	-	-	6 953	97.9%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	85	-	(100.0%)
Other expenditure	56 454	67 654	-	-	-	-	-	-	-	-	735	13.1%	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(99 208)	(116 163)	-		-		-		-		(47 424)		
Transfers recognised - capital	48 932	53 871	-	-	-	-	-	-	-	-	-	12.6%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	67 500	-	-	-	-	-	-	-	-	-	-	(100.0%)	-
Surplus/(Deficit) after capital transfers and contributions	17 224	(62 292)	-		-		-		-		(47 424)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	17 224	(62 292)	-		-		-		-		(47 424)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	17 224	(62 292)	-		-		-		-		(47 424)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	17 224	(62 292)	-		-		-		-		(47 424)		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	208 307	105 014	-	-	-	-	-	-	-	-	1 137	15.7%	(100.0%)
National Government	78 594	53 195	-	-	-	-	-	-	-	-	762	22.7%	(100.0%)
Provincial Government	792	534	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	79 386	53 729	-	-	-	-	-	-	-	-	762	22.5%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	61 422	51 285	-	-	-	-	-	-	-	-	375	5.2%	(100.0%)
Public contributions and donations	67 500	-	-	-	-	-	-	-	-	-	-	4.6%	-
Capital Expenditure Standard Classification	208 307	105 014	-	-	-	-	-	-	-	-	1 137	15.7%	(100.0%)
Governance and Administration	6 289	9 190	-	-	-	-	-	-	-	-	106	1.0%	(100.0%)
Executive & Council	1 255	1 612	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	5 034	385	-	-	-	-	-	-	-	-	25	14.1%	(100.0%)
Corporate Services	-	7 193	-	-	-	-	-	-	-	-	81	.8%	(100.0%)
Community and Public Safety	4 195	9 664	-	-	-	-	-	-	-	-	682	21.4%	(100.0%)
Community & Social Services	1 350	1 234	-	-	-	-	-	-	-	-	413	79.1%	(100.0%)
Sport And Recreation	960	8 015	-	-	-	-	-	-	-	-	-	-	-
Public Safety	1 885	385	-	-	-	-	-	-	-	-	-	-	-
Housing	-	30	-	-	-	-	-	-	-	-	269	37.7%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 645	1 485	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	2 474	1 314	-	-	-	-	-	-	-	-	-	-	-
Road Transport	171	171	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	195 178	84 675	-	-	-	-	-	-	-	-	348	17.8%	(100.0%)
Electricity	67 929	17 475	-	-	-	-	-	-	-	-	-	17.4%	-
Water	73 756	52 756	-	-	-	-	-	-	-	-	348	13.9%	(100.0%)
Waste Water Management	35 098	13 098	-	-	-	-	-	-	-	-	-	22.4%	-
Waste Management	18 396	1 346	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	561 799	561 799	-	-	-	-	-	-	-	-	3 612	39.7%	(100.0%)
Property rates, penalties and collection charges	67 109	67 109	-	-	-	-	-	-	-	-	-	222.5%	-
Service charges	412 026	412 026	-	-	-	-	-	-	-	-	5 732	9.4%	(100.0%)
Other revenue	3 063	3 063	-	-	-	-	-	-	-	-	(2 181)	127.7%	(100.0%)
Government - operating	30 669	30 669	-	-	-	-	-	-	-	-	61	(24.3%)	(100.0%)
Government - capital	48 932	48 932	-	-	-	-	-	-	-	-	-	.8%	-
Interest	-	-	-	-	-	-	-	-	-	-	0	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(415 100)	(415 100)	-	-	-	-	-	-	-	-	(7 063)	27.5%	(100.0%)
Suppliers and employees	(388 045)	(388 045)	-	-	-	-	-	-	-	-	(6 978)	27.8%	(100.0%)
Finance charges	(3 055)	(3 055)	-	-	-	-	-	-	-	-	(0)	1.6%	(100.0%)
Transfers and grants	(24 000)	(24 000)	-	-	-	-	-	-	-	-	(85)	-	(100.0%)
Net Cash from/(used) Operating Activities	146 699	146 699	-	-	-	-	-	-	-	-	(3 451)	(87.5%)	(100.0%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	74	13.5%	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	74	13.5%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(140 807)	(140 807)	-	-	-	-	-	-	-	-	(1 137)	(12.6%)	(100.0%)
Capital assets	(140 807)	(140 807)	-	-	-	-	-	-	-	-	(1 137)	(12.6%)	(100.0%)
Net Cash from/(used) Investing Activities	(140 807)	(140 807)	-	-	-	-	-	-	-	-	(1 063)	(13.2%)	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	(338)	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	(338)	-	(100.0%)
Payments	(4 592)	(4 592)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(4 592)	(4 592)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(4 592)	(4 592)	-	-	-	-	-	-	-	-	(338)	-	(100.0%)
Net Increase/(Decrease) in cash held	1 299	1 299	-	-	-	-	-	-	-	-	(4 852)	39.6%	(100.0%)
Cash/cash equivalents at the year begin:	4 084	4 084	-	-	-	-	-	-	-	-	(135 539)	(759.0%)	(100.0%)
Cash/cash equivalents at the year end:	5 383	5 383	-	-	-	-	-	-	-	-	(140 391)	154.4%	(100.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group													
Orgons of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Thusoeng Clement Itumeleng	053 723 6000
Financial Manager	Mr Ndabaithetwa Moses Grond	053 723 6000

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: JOHN TAOLO GAETSEWE (DC45)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	82 374	82 428	31 303	38.0%	23 909	29.0%	21 974	26.7%	77 186	93.6%	17 617	88.2%	24.7%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	106	106	22	21.1%	16	15.0%	28	26.8%	67	63.0%	-	11.3%	(100.0%)
Interest earned - external investments	203	186	159	78.3%	230	113.2%	356	191.2%	744	400.2%	328	64.4%	8.3%
Interest earned - outstanding debtors	-	-	192	-	-	-	-	-	192	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	(0)	-	(100.0%)
Transfers recognised - operational	80 278	79 623	30 618	38.1%	23 634	29.4%	20 857	26.2%	75 108	94.3%	17 218	90.6%	21.1%
Other own revenue	1 787	2 513	312	17.5%	30	1.7%	725	28.9%	1 067	42.5%	70	19.1%	929.2%
Gains on disposal of PPE	-	-	-	-	(0)	-	8	-	7	-	-	-	(100.0%)
Operating Expenditure	81 428	81 212	18 396	22.6%	25 495	31.3%	19 450	23.9%	63 341	78.0%	17 146	65.2%	13.4%
Employee related costs	55 928	52 082	12 753	22.8%	15 559	27.8%	13 351	25.6%	41 663	80.0%	11 861	68.4%	12.6%
Remuneration of councillors	3 737	3 819	1 060	28.4%	1 000	26.8%	1 114	29.2%	3 175	83.1%	1 087	75.1%	2.5%
Debt impairment	-	-	-	-	-	-	(0)	-	(0)	-	-	-	(100.0%)
Depreciation and asset impairment	927	397	762	82.2%	257	27.8%	1 256	316.1%	2 276	572.7%	-	4.6%	(100.0%)
Finance charges	430	-	0	.1%	198	46.2%	-	-	199	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	1 496	1 836	-	-	-	-	-	-	-	-	-	-	-
Contracted services	7 363	8 192	499	6.8%	2 201	29.9%	267	3.3%	2 967	36.2%	133	25.9%	100.0%
Transfers and grants	400	370	(206)	(51.5%)	918	229.6%	843	227.8%	1 556	420.3%	1 263	138.6%	(33.2%)
Other expenditure	11 148	14 515	3 527	31.6%	5 361	48.1%	2 619	18.0%	11 507	79.3%	2 801	63.0%	(6.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	946	1 216	12 907		(1 586)		2 524		13 845		470		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	184	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	946	1 216	12 907		(1 586)		2 524		13 845		654		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	946	1 216	12 907		(1 586)		2 524		13 845		654		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	946	1 216	12 907		(1 586)		2 524		13 845		654		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	946	1 216	12 907		(1 586)		2 524		13 845		654		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	946	1 216	-	-	26	2.7%	75	6.2%	101	8.3%	301	17.5%	(75.1%)
National Government	946	-	-	-	-	-	-	-	-	-	80	-	(100.0%)
Provincial Government	-	40	-	-	26	-	75	187.6%	101	252.6%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	946	40	-	-	26	2.7%	75	187.6%	101	252.6%	80	-	(6.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	221	13.7%	(100.0%)
Public contributions and donations	-	1 176	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	946	1 216	-	-	26	2.7%	75	6.2%	101	8.3%	301	17.5%	(75.1%)
Governance and Administration	797	852	-	-	-	-	-	-	-	-	301	17.5%	(100.0%)
Executive & Council	797	852	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	301	17.5%	(100.0%)
Community and Public Safety	149	339	-	-	26	17.4%	75	22.1%	101	29.8%	-	-	(100.0%)
Community & Social Services	149	189	-	-	26	17.4%	75	39.7%	101	53.5%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	150	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	25	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	25	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	82 374	82 878	36 985	44.9%	29 121	35.4%	23 991	28.9%	90 097	108.7%	18 641	93.5%	28.7%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	1 893	2 619	2 502	132.1%	5 035	266.0%	2 977	113.7%	10 514	401.5%	156	80.0%	1 805.7%
Government - operating	79 332	80 073	34 445	43.4%	24 042	30.3%	21 000	26.2%	79 487	99.3%	18 482	96.2%	13.6%
Government - capital	946	-	-	-	-	-	-	-	-	-	-	-	-
Interest	203	186	38	18.7%	44	21.4%	15	7.9%	96	51.7%	3	.2%	433.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(80 502)	(81 491)	(28 114)	34.9%	(30 128)	37.4%	(20 049)	24.6%	(78 291)	96.1%	(10 865)	69.8%	84.5%
Suppliers and employees	(80 102)	(80 984)	(28 114)	35.1%	(30 128)	37.6%	(20 049)	24.8%	(78 291)	96.7%	(9 624)	66.7%	108.3%
Finance charges	-	(307)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(400)	(200)	-	-	-	-	-	-	-	-	(1 241)	168.3%	(100.0%)
Net Cash from/(used) Operating Activities	1 872	1 387	8 870	473.8%	(1 007)	(53.8%)	3 942	284.2%	11 806	851.1%	7 776	(75.8%)	(49.3%)
Cash Flow from Investing Activities													
Receipts	-	-	4 251	-	-	-	(2 156)	-	2 095	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	4 251	-	-	-	(2 156)	-	2 095	-	-	-	(100.0%)
Payments	(946)	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(946)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(946)	-	4 251	(449.4%)	-	-	(2 156)	-	2 095	-	-	-	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(198)	-	(198)	-	-	-	(395)	-	-	-	-
Repayment of borrowing	-	-	(198)	-	(198)	-	-	-	(395)	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	(198)	-	(198)	-	-	-	(395)	-	-	-	-
Net Increase/(Decrease) in cash held	926	1 387	12 924	1 395.3%	(1 205)	(130.1%)	1 787	128.8%	13 506	973.6%	7 776	(56.2%)	(77.0%)
Cash/cash equivalents at the year begin:	923	148	148	16.0%	13 072	1 416.4%	11 867	8 030.3%	148	100.0%	2 815	24.9%	321.6%
Cash/cash equivalents at the year end:	1 849	1 535	13 072	706.9%	11 867	641.8%	13 654	889.5%	13 654	889.5%	10 591	(69.2%)	28.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	358	2.7%	153	1.2%	778	5.9%	11 863	90.2%	13 152	100.0%	-	-	-
Total By Income Source	358	2.7%	153	1.2%	778	5.9%	11 863	90.2%	13 152	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	338	2.9%	133	1.1%	763	6.5%	10 600	89.6%	11 834	90.0%	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	20	1.5%	20	1.5%	15	1.1%	1 263	95.8%	1 318	10.0%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	358	2.7%	153	1.2%	778	5.9%	11 863	90.2%	13 152	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	191	44.5%	92	21.4%	147	34.1%	430	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	191	44.5%	92	21.4%	147	34.1%	430	100.0%

Contact Details

Municipal Manager	Mr T Matlhare	053 712 8731
Financial Manager	Mrs Moroane GP	053 712 8770

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: RICHTERSVELD (NC061)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	66 197	66 952	25 387	38.4%	13 484	20.4%	11 539	17.2%	50 410	75.3%	11 357	74.0%	1.6%
Property rates	11 771	11 771	11 016	93.6%	(1)	-	(3)	-	11 012	93.6%	(3)	102.6%	7.7%
Property rates - penalties and collection charges	1 223	1 223	-		-	-	-	-	-		396	96.7%	(100.0%)
Service charges - electricity revenue	11 805	11 805	3 199	27.1%	3 350	28.4%	3 801	32.2%	10 350	87.7%	2 673	66.8%	42.2%
Service charges - water revenue	7 720	7 720	1 769	22.9%	1 267	16.4%	1 397	18.1%	4 433	57.4%	1 300	66.9%	7.4%
Service charges - sanitation revenue	3 889	3 889	1 537	39.5%	991	25.5%	963	24.8%	3 491	89.8%	908	88.6%	6.0%
Service charges - refuse revenue	4 623	4 623	1 201	26.0%	803	17.4%	813	17.6%	2 817	60.9%	763	62.2%	6.6%
Service charges - other	-	-	-		-	-	-	-	-		-	-	-
Rental of facilities and equipment	1 431	1 431	290	20.2%	644	45.0%	495	34.6%	1 429	99.8%	502	63.5%	(1.4%)
Interest earned - external investments	430	430	-	-	83	19.3%	51	11.9%	134	31.2%	42	25.9%	21.1%
Interest earned - outstanding debtors	1 942	1 942	-	-	274	14.1%	297	15.3%	571	29.4%	776	118.7%	(61.7%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	19	19	-	-	(0)	(1.5%)	-	-	(0)	(1.5%)	0	1 699.2%	(100.0%)
Licences and permits	95	95	0	.1%	0	.4%	0	.1%	0	.5%	8	46.0%	(99.4%)
Agency services	378	378	40	10.7%	105	27.8%	112	29.7%	258	68.2%	131	69.8%	(14.4%)
Transfers recognised - operational	18 104	18 859	6 182	34.1%	5 838	32.2%	3 383	17.9%	15 403	81.7%	3 395	77.0%	(.4%)
Other own revenue	2 767	2 767	153	5.5%	131	4.7%	230	8.3%	514	18.6%	316	43.9%	(27.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	150	4.7%	(100.0%)
Operating Expenditure	65 389	74 241	11 358	17.4%	13 326	20.4%	13 778	18.6%	38 462	51.8%	14 128	58.8%	(2.5%)
Employee related costs	25 018	26 033	1 818	7.3%	5 887	23.5%	5 857	22.5%	13 562	52.1%	5 359	63.2%	9.3%
Remuneration of councillors	2 058	2 265	177	8.6%	530	25.7%	622	27.4%	1 328	58.6%	530	52.5%	17.4%
Debt impairment	2 126	6 126	932	43.9%	9	.4%	-	-	942	15.4%	-	-	-
Depreciation and asset impairment	5 054	7 054	(137)	(2.7%)	(6)	(.1%)	(4)	(.1%)	(148)	(2.1%)	-	-	(100.0%)
Finance charges	1 387	1 387	-	-	-	-	-	-	-	-	-	.4%	-
Bulk purchases	13 581	13 676	4 131	30.4%	3 118	23.0%	3 020	22.1%	10 269	75.1%	2 924	71.9%	3.3%
Other Materials	-	-	(24)	-	(299)	-	6	-	(316)	-	12	-	(46.8%)
Contracted services	5 957	7 157	1 233	20.7%	69	1.2%	727	10.2%	2 030	28.4%	10	101.7%	6 836.7%
Transfers and grants	-	-	1 022	-	1 256	-	1 302	-	3 581	-	819	73.9%	59.0%
Other expenditure	10 209	10 544	2 205	21.6%	2 762	27.1%	2 249	21.3%	7 216	68.4%	4 474	84.4%	(49.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	808	(7 289)	14 030		158		(2 240)		11 948		(2 771)		
Transfers recognised - capital	20 684	20 684	2 500	12.1%	-	-	6 500	31.4%	9 000	43.5%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	21 492	13 395	16 530		158		4 260		20 948		(2 771)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	21 492	13 395	16 530		158		4 260		20 948		(2 771)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	21 492	13 395	16 530		158		4 260		20 948		(2 771)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	21 492	13 395	16 530		158		4 260		20 948		(2 771)		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	21 948	21 948	437	2.0%	6 382	29.1%	2 182	9.9%	9 001	41.0%	1 240	78.1%	76.0%
National Government	20 382	20 382	339	1.7%	6 247	30.6%	2 166	10.6%	8 751	42.9%	1 075	70.0%	101.5%
Provincial Government	302	302	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	20 684	20 684	339	1.6%	6 247	30.2%	2 166	10.5%	8 751	42.3%	1 075	70.0%	101.5%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 264	1 264	98	7.8%	135	10.7%	17	1.3%	250	19.8%	165	711.9%	(90.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	21 948	21 948	437	2.0%	6 382	29.1%	2 182	9.9%	9 001	41.0%	1 240	78.1%	76.0%
Governance and Administration	1 249	1 249	92	7.3%	115	9.2%	17	1.3%	223	17.8%	8	172.6%	112.4%
Executive & Council	161	161	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 088	110	14	1.3%	-	-	16	14.5%	30	26.9%	-	-	(100.0%)
Corporate Services	-	978	78	-	115	-	1	.1%	193	19.8%	8	-	(91.7%)
Community and Public Safety	17	17	-	-	-	-	-	-	-	-	33	-	(100.0%)
Community & Social Services	2	2	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	33	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	15	15	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	1 481	1 481	173	11.7%	-	-	-	-	173	11.7%	760	328.3%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	1 481	1 481	173	11.7%	-	-	-	-	173	11.7%	760	328.3%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	19 201	19 201	172	.9%	6 267	32.6%	2 166	11.3%	8 605	44.8%	440	31.1%	392.8%
Electricity	7 000	7 000	-	-	1 878	26.8%	1 547	22.1%	3 425	48.9%	315	122.3%	391.2%
Water	6 000	6 000	7	.1%	2 118	35.3%	619	10.3%	2 744	45.7%	-	-	(100.0%)
Waste Water Management	6 101	6 101	166	2.7%	2 271	37.2%	-	-	2 437	39.9%	125	7.1%	(100.0%)
Waste Management	100	100	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	70 820	71 575	30 100	42.5%	22 850	32.3%	34 697	48.5%	87 647	122.5%	13 874	83.2%	150.1%
Property rates, penalties and collection charges	8 294	8 294	4 391	52.9%	2 827	34.1%	922	11.1%	8 140	98.1%	1 492	84.9%	(38.2%)
Service charges	20 049	20 049	5 039	25.1%	5 642	28.1%	4 784	23.9%	15 465	77.1%	4 857	58.1%	(1.5%)
Other revenue	3 260	3 260	2 766	84.9%	4 988	153.0%	3 759	115.3%	11 513	353.2%	3 329	218.8%	12.9%
Government - operating	18 104	18 859	7 824	43.2%	6 840	37.8%	4 286	22.7%	18 949	100.5%	3 695	82.7%	16.0%
Government - capital	20 684	20 684	10 079	48.7%	2 553	12.3%	20 947	101.3%	33 579	162.3%	501	100.0%	4 081.0%
Interest	430	430	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(45 339)	(48 190)	(29 446)	64.9%	(18 388)	40.6%	(32 641)	67.7%	(80 476)	167.0%	(12 358)	84.7%	164.1%
Suppliers and employees	(45 339)	(48 190)	(29 186)	64.4%	(17 934)	39.6%	(32 301)	67.0%	(79 421)	164.8%	(12 350)	86.9%	161.6%
Finance charges	-	-	(16)	-	(0)	-	(6)	-	(22)	-	(9)	1.1%	(36.2%)
Transfers and grants	-	-	(244)	-	(455)	-	(335)	-	(1 033)	-	-	-	(100.0%)
Net Cash from/(used) Operating Activities	25 481	23 385	654	2.6%	4 461	17.5%	2 056	8.8%	7 171	30.7%	1 516	74.6%	35.6%
Cash Flow from Investing Activities													
Receipts	(162)	(162)	237	(146.1%)	511	(315.5%)	440	(271.5%)	1 188	(733.2%)	181	7.6%	143.2%
Proceeds on disposal of PPE	-	-	237	-	511	-	440	-	1 188	-	181	7.7%	143.2%
Decrease in non-current debtors	(162)	(162)	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(21 948)	(21 948)	(475)	2.2%	(4 231)	19.3%	(2 536)	11.6%	(7 242)	33.0%	(1 240)	66.0%	104.5%
Capital assets	(21 948)	(21 948)	(475)	2.2%	(4 231)	19.3%	(2 536)	11.6%	(7 242)	33.0%	(1 240)	66.0%	104.5%
Net Cash from/(used) Investing Activities	(22 110)	(22 110)	(238)	1.1%	(3 720)	16.8%	(2 096)	9.5%	(6 054)	27.4%	(1 059)	100.3%	97.9%
Cash Flow from Financing Activities													
Receipts	1 025	1 025	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 025	1 025	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(437)	-	(436)	-	(436)	-	(1 308)	-	(519)	95.6%	(16.0%)
Repayment of borrowing	-	-	(437)	-	(436)	-	(436)	-	(1 308)	-	(519)	95.6%	(16.0%)
Net Cash from/(used) Financing Activities	1 025	1 025	(437)	(42.6%)	(436)	(42.5%)	(436)	(42.5%)	(1 308)	(127.6%)	(519)	99.8%	(16.0%)
Net Increase/(Decrease) in cash held	4 397	2 300	(21)	(.5%)	305	6.9%	(476)	(20.7%)	(191)	(8.3%)	(62)	11.1%	664.5%
Cash/cash equivalents at the year begin:	(2 055)	(2 055)	537	(26.1%)	516	(25.1%)	822	(40.0%)	537	(26.1%)	725	10.0%	13.4%
Cash/cash equivalents at the year end:	2 341	245	516	22.1%	822	35.1%	346	141.2%	346	141.2%	662	10.5%	(47.8%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - I Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	356	1.9%	486	2.6%	274	1.5%	17 722	94.1%	18 838	25.6%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	635	11.8%	822	15.2%	364	6.7%	3 576	66.3%	5 397	7.3%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	31	.1%	123	.6%	77	.4%	21 588	98.9%	21 818	29.7%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	208	2.1%	278	2.7%	155	1.5%	9 498	93.7%	10 139	13.8%	-	-	-
Receivables from Exchange Transactions - Waste Management	209	1.8%	282	2.5%	165	1.5%	10 661	94.2%	11 317	15.4%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(1)	(60.9%)	-	-	-	-	3	160.9%	2	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 600)	(26.8%)	65	1.1%	39	.7%	7 466	125.1%	5 971	8.1%	-	-	-
Total By Income Source	(162)	(.2%)	2 055	2.8%	1 075	1.5%	70 514	96.0%	73 482	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	686	24.1%	273	9.6%	249	8.8%	1 632	57.5%	2 840	3.9%	-	-	-
Commercial	14	.6%	61	2.5%	48	2.0%	2 308	95.0%	2 431	3.3%	-	-	-
Households	624	1.0%	1 076	1.8%	614	1.0%	58 898	96.2%	61 212	83.3%	-	-	-
Other	(1 486)	(21.2%)	646	9.2%	164	2.3%	7 676	109.7%	6 999	9.5%	-	-	-
Total By Customer Group	(162)	(.2%)	2 055	2.8%	1 075	1.5%	70 514	96.0%	73 482	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	15	26.2%	41	73.8%	-	-	-	-	55	1.5%
Bulk Water	106	100.0%	-	-	-	-	-	-	106	2.9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	378	20.8%	265	14.6%	202	11.1%	970	53.4%	1 815	48.7%
Auditor-General	-	-	11	.7%	148	8.7%	1 541	90.6%	1 701	45.6%
Other	21	40.6%	20	39.1%	2	3.9%	9	16.4%	52	1.4%
Total	520	14.0%	338	9.1%	352	9.4%	2 519	67.6%	3 730	100.0%

Contact Details

Municipal Manager	Ms Michelle Basson	027 851 1114
Financial Manager	Ms Michelle Basson	027 851 1114

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: NAMA KHOI (NC062)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	232 447	239 657	103 506	44.5%	52 084	22.4%	49 289	20.6%	204 878	85.5%	49 166	75.0%	.2%
Property rates	44 117	45 554	44 727	101.4%	436	1.0%	(63)	(.1%)	45 100	99.0%	60	102.0%	(205.3%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	78 579	78 579	20 439	26.0%	17 307	22.0%	18 408	23.4%	56 154	71.5%	18 513	70.6%	(.6%)
Service charges - water revenue	28 194	28 087	7 115	25.2%	8 153	28.9%	9 899	35.2%	25 166	89.6%	8 552	78.1%	15.8%
Service charges - sanitation revenue	10 692	9 902	3 699	34.6%	3 755	35.1%	3 715	37.5%	11 169	112.8%	3 515	75.3%	5.7%
Service charges - refuse revenue	12 724	12 724	4 604	36.2%	4 656	36.6%	4 667	36.7%	13 928	109.5%	4 394	75.2%	6.2%
Service charges - other	-	-	-	-	-	-	-	-	-	-	214	75.5%	(100.0%)
Rental of facilities and equipment	1 657	1 267	352	21.2%	268	16.2%	261	20.6%	881	69.5%	753	97.3%	(65.4%)
Interest earned - external investments	1 361	1 361	256	18.8%	405	29.7%	293	21.5%	954	70.1%	166	56.5%	77.1%
Interest earned - outstanding debtors	1 389	1 389	1 954	140.7%	2 072	149.1%	2 179	156.9%	6 205	446.7%	1 689	81.0%	29.0%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	5 016	5 016	2	-	9	.2%	17	.3%	29	.6%	30	83.1%	(42.1%)
Licences and permits	1 366	1 366	422	30.9%	307	22.4%	315	23.1%	1 044	76.4%	322	72.9%	(2.1%)
Agency services	1 098	1 098	273	24.8%	379	34.5%	174	15.9%	825	75.2%	409	89.4%	(57.4%)
Transfers recognised - operational	44 441	44 441	19 231	43.3%	13 917	31.3%	8 916	20.1%	42 064	94.7%	9 879	69.5%	(9.7%)
Other own revenue	1 814	8 875	432	23.8%	421	23.2%	505	5.7%	1 359	15.3%	671	11.0%	(24.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	290 746	291 248	53 785	18.5%	64 298	22.1%	72 612	24.9%	190 695	65.5%	71 719	62.6%	1.2%
Employee related costs	82 830	82 830	19 672	23.7%	19 387	23.4%	19 358	23.4%	58 417	70.5%	19 392	74.6%	(.2%)
Remuneration of councillors	5 368	5 368	1 296	24.1%	1 302	24.3%	1 741	32.4%	4 339	80.8%	1 263	70.3%	37.9%
Debt impairment	9 977	9 977	-	-	-	-	-	-	-	-	4 842	20.0%	(100.0%)
Depreciation and asset impairment	43 517	43 517	-	-	-	-	-	-	-	-	8 183	20.0%	(100.0%)
Finance charges	750	750	-	-	-	-	-	-	-	-	1	90.2%	(100.0%)
Bulk purchases	98 724	98 724	18 971	19.2%	22 583	22.9%	32 594	33.0%	74 148	75.1%	24 480	76.1%	33.1%
Other Materials	8 077	8 077	1 983	24.6%	2 485	30.8%	2 507	31.0%	6 975	86.4%	2 090	57.9%	19.9%
Contracted services	21 901	21 901	38	.2%	225	1.0%	211	1.0%	473	2.2%	158	70.9%	33.5%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	19 601	20 103	11 825	60.3%	18 316	93.4%	16 202	80.6%	46 343	230.5%	11 310	73.8%	43.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(58 298)	(51 590)	49 721		(12 214)		(23 323)		14 184		(22 553)		
Transfers recognised - capital	24 774	25 579	-	-	-	-	10 385	40.6%	10 385	40.6%	(957)	11.9%	(1 185.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(33 524)	(26 011)	49 721		(12 214)		(12 939)		24 568		(23 510)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(33 524)	(26 011)	49 721		(12 214)		(12 939)		24 568		(23 510)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(33 524)	(26 011)	49 721		(12 214)		(12 939)		24 568		(23 510)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(33 524)	(26 011)	49 721		(12 214)		(12 939)		24 568		(23 510)		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	24 774	32 579	4 328	17.5%	5 085	20.5%	4 551	14.0%	13 963	42.9%	5 116	66.9%	(11.1%)
National Government	24 774	24 774	4 328	17.5%	5 085	20.5%	4 551	18.4%	13 963	56.4%	4 091	61.1%	11.2%
Provincial Government	-	805	-	-	-	-	-	-	-	-	-	39.1%	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	24 774	25 579	4 328	17.5%	5 085	20.5%	4 551	17.8%	13 963	54.6%	4 091	58.7%	11.2%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	7 000	-	-	-	-	-	-	-	-	1 025	101.7%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	24 774	32 579	4 328	17.5%	5 085	20.5%	4 551	14.0%	13 963	42.9%	5 116	66.9%	(11.1%)
Governance and Administration	-	6 985	-	-	-	-	-	-	-	-	114	70.8%	(100.0%)
Executive & Council	-	6 500	-	-	-	-	-	-	-	-	12	100.0%	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	485	-	-	-	-	-	-	-	-	103	70.5%	(100.0%)
Community and Public Safety	-	820	-	-	-	-	-	-	-	-	-	39.1%	-
Community & Social Services	-	820	-	-	-	-	-	-	-	-	-	39.1%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	6 687	2 500	-	-	-	-	-	-	-	-	-	48.4%	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	6 687	2 500	-	-	-	-	-	-	-	-	-	48.4%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	18 087	22 274	4 328	23.9%	5 085	28.1%	4 551	20.4%	13 963	62.7%	5 002	78.2%	(9.0%)
Electricity	5 000	5 000	2 846	56.9%	221	4.4%	457	9.1%	3 523	70.5%	2 227	150.4%	(79.5%)
Water	5 000	7 300	177	3.5%	-	-	330	4.5%	507	6.9%	-	-	(100.0%)
Waste Water Management	8 087	9 974	1 305	16.1%	4 864	60.1%	3 764	37.7%	9 933	99.6%	2 775	54.4%	35.6%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	245 565	246 519	85 436	34.8%	79 656	32.4%	84 995	34.5%	250 087	101.4%	80 178	81.2%	6.0%
Property rates, penalties and collection charges	41 643	43 081	6 334	15.2%	6 845	16.4%	6 431	14.9%	19 611	45.5%	7 761	79.6%	(17.1%)
Service charges	125 766	121 993	29 959	23.8%	28 433	22.6%	28 522	23.4%	86 913	71.2%	28 678	65.7%	(.5%)
Other revenue	7 579	8 753	15 899	209.8%	21 804	287.7%	19 170	219.0%	56 873	649.7%	11 639	147.9%	64.7%
Government - operating	44 441	44 441	19 231	43.3%	13 917	31.3%	15 942	35.9%	49 090	110.5%	21 436	106.2%	(25.6%)
Government - capital	24 774	25 579	11 933	48.2%	6 500	26.2%	12 641	49.4%	31 074	121.5%	8 893	89.3%	42.1%
Interest	1 361	2 672	2 080	152.8%	2 157	158.5%	2 289	85.6%	6 526	244.2%	1 772	74.9%	29.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(221 681)	(221 179)	(75 333)	34.0%	(70 987)	32.0%	(80 116)	36.2%	(226 435)	102.4%	(78 375)	81.7%	2.2%
Suppliers and employees	(220 931)	(220 429)	(75 333)	34.1%	(70 987)	32.1%	(80 116)	36.3%	(226 435)	102.7%	(78 374)	81.7%	2.2%
Finance charges	(750)	(750)	-	-	-	-	-	-	-	-	(1)	90.2%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	23 884	25 340	10 103	42.3%	8 669	36.3%	4 879	19.3%	23 652	93.3%	1 803	70.6%	170.6%
Cash Flow from Investing Activities													
Receipts	-	7 000	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	7 000	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(24 774)	(32 579)	(4 933)	19.9%	(5 796)	23.4%	(5 025)	15.4%	(15 755)	48.4%	(4 801)	58.6%	4.7%
Capital assets	(24 774)	(32 579)	(4 933)	19.9%	(5 796)	23.4%	(5 025)	15.4%	(15 755)	48.4%	(4 801)	58.6%	4.7%
Net Cash from/(used) Investing Activities	(24 774)	(25 579)	(4 933)	19.9%	(5 796)	23.4%	(5 025)	19.6%	(15 755)	61.6%	(4 801)	58.6%	4.7%
Cash Flow from Financing Activities													
Receipts	319	319	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	319	319	-	-	-	-	-	-	-	-	-	-	-
Payments	(160)	(160)	-	-	-	-	-	-	-	-	(137)	99.9%	(100.0%)
Repayment of borrowing	(160)	(160)	-	-	-	-	-	-	-	-	(137)	99.9%	(100.0%)
Net Cash from/(used) Financing Activities	158	158	-	-	-	-	-	-	-	-	(137)	99.9%	(100.0%)
Net Increase/(Decrease) in cash held	(731)	(80)	5 170	(707.0%)	2 873	(392.9%)	(145)	181.3%	7 897	(9 843.1%)	(3 134)	40.7%	(95.4%)
Cash/cash equivalents at the year begin:	4 731	4 731	3 346	70.7%	8 516	180.0%	11 389	240.7%	3 346	70.7%	8 942	90.1%	27.4%
Cash/cash equivalents at the year end:	4 000	4 651	8 516	212.9%	11 389	284.7%	11 244	241.7%	11 244	241.7%	5 808	218.2%	93.6%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	2 064	5.5%	1 660	4.5%	913	2.4%	32 632	87.6%	37 269	26.2%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 566	10.0%	1 285	3.6%	639	1.8%	30 184	84.6%	35 673	25.1%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 477	8.2%	1 184	3.9%	609	2.0%	25 996	85.9%	30 266	21.3%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	842	8.3%	437	4.3%	211	2.1%	8 616	85.3%	10 106	7.1%	-	-	-
Receivables from Exchange Transactions - Waste Management	1 169	5.6%	651	3.1%	371	1.8%	18 659	89.5%	20 849	14.7%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	96	1.2%	138	1.7%	97	1.2%	7 563	95.8%	7 893	5.6%	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	10 213	7.2%	5 354	3.8%	2 839	2.0%	123 649	87.0%	142 056	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	788	37.7%	353	16.9%	80	3.8%	867	41.5%	2 089	1.5%	-	-	-
Commercial	4 292	9.9%	1 650	3.8%	972	2.2%	36 438	84.1%	43 353	30.5%	-	-	-
Households	5 133	5.3%	3 351	3.5%	1 786	1.8%	86 344	89.4%	96 614	68.0%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	10 213	7.2%	5 354	3.8%	2 839	2.0%	123 649	87.0%	142 056	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	5 609	7.2%	1 073	1.4%	-	-	70 855	91.4%	77 537	39.1%
Bulk Water	1 781	1.5%	6 565	5.7%	1 440	1.2%	105 733	91.5%	115 518	58.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	116	3.1%	467	12.3%	323	8.5%	2 904	76.2%	3 810	1.9%
Auditor-General	(10)	(.7%)	(272)	(19.4%)	(272)	(19.4%)	1 961	139.4%	1 407	.7%
Other	-	-	-	-	-	-	-	-	-	-
Total	7 497	3.8%	7 832	4.0%	1 491	.8%	181 452	91.5%	198 272	100.0%

Contact Details

Municipal Manager	Ms Samantha Titus	027 718 8150
Financial Manager	Mr W Bowers	027 718 8103

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KAMIESBERG (NC064)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	52 220	52 307	9 655	18.5%	2 917	5.6%	(8 534)	(16.3%)	4 038	7.7%	10 075	84.7%	(184.7%)
Property rates	8 237	7 907	-	-	(1)	-	2	-	2	-	-	-	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	7 571	7 591	1 366	18.0%	2 143	28.3%	1 736	22.9%	5 245	69.1%	1 777	68.7%	(2.3%)
Service charges - water revenue	3 723	4 293	800	21.5%	1 148	30.8%	993	23.1%	2 941	68.5%	1 233	79.8%	(19.5%)
Service charges - sanitation revenue	1 470	1 615	326	22.1%	434	29.6%	371	23.0%	1 131	70.0%	380	87.7%	(2.4%)
Service charges - refuse revenue	1 621	2 145	421	25.9%	548	33.8%	522	24.4%	1 491	69.5%	530	86.9%	(1.5%)
Service charges - other	-	-	40	-	-	-	9	-	49	-	10	-	(6.1%)
Rental of facilities and equipment	166	166	69	41.6%	40	24.2%	41	24.7%	150	90.4%	43	81.7%	(3.9%)
Interest earned - external investments	799	799	0	-	(7 386)	(924.4%)	(18 900)	(2 364.7%)	(26 286)	(3 288.9%)	153	39.2%	(12 457.8%)
Interest earned - outstanding debtors	4 235	4 236	417	9.9%	746	17.6%	798	18.8%	1 961	46.3%	975	282.0%	(18.1%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	
Fines	1	1	0	31.1%	0	49.5%	2	127.0%	2	191.5%	2	93.5%	(20.9%)
Licences and permits	1	1	0	15.0%	0	41.7%	3	220.1%	3	265.4%	74	7 460.5%	(96.3%)
Agency services	-	-	-	-	-	-	-	-	-	-	159	-	(100.0%)
Transfers recognised - operational	23 498	22 498	5 999	25.5%	5 229	22.3%	5 816	25.9%	17 044	75.8%	4 544	89.1%	28.0%
Other own revenue	860	1 016	216	25.2%	13	1.6%	61	6.0%	291	28.6%	194	35.6%	(68.6%)
Gains on disposal of PPE	38	38	1	2.8%	-	-	12	31.3%	13	34.1%	-	-	(100.0%)
Operating Expenditure	63 261	63 570	6 821	10.8%	9 349	14.8%	10 109	15.9%	26 279	41.3%	9 374	50.1%	7.8%
Employee related costs	25 014	25 765	3 874	15.5%	5 753	23.0%	5 025	19.5%	14 653	56.9%	4 657	75.0%	7.9%
Remuneration of councillors	2 387	2 905	400	16.7%	497	20.8%	629	21.7%	1 525	52.5%	571	71.9%	10.1%
Debt impairment	4 343	4 343	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	8 923	8 923	-	-	-	-	-	-	-	-	-	-	-
Finance charges	172	199	-	-	-	-	-	-	-	-	-	4.3%	-
Bulk purchases	12 182	10 415	728	6.0%	430	3.5%	1 080	10.4%	2 237	21.5%	2 183	34.9%	(50.5%)
Other Materials	1 852	1 908	-	-	1 024	55.3%	308	16.1%	1 331	69.8%	-	-	(100.0%)
Contracted services	2 652	3 042	-	-	897	33.8%	2 017	66.3%	2 914	95.8%	-	-	(100.0%)
Transfers and grants	-	-	888	-	-	-	199	-	1 087	-	1 053	130.5%	(81.1%)
Other expenditure	5 736	6 070	931	16.2%	749	13.1%	851	14.0%	2 530	41.7%	909	34.8%	(6.5%)
Loss on disposal of PPE	-	-	-	-	(0)	-	-	-	(0)	-	-	-	-
Surplus/(Deficit)	(11 041)	(11 263)	2 834		(6 432)		(18 642)		(22 241)		701		
Transfers recognised - capital	11 601	21 604	-	-	1 997	17.2%	11 884	55.0%	13 881	64.3%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	560	10 341	2 834		(4 434)		(6 758)		(8 359)		701		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	560	10 341	2 834		(4 434)		(6 758)		(8 359)		701		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	560	10 341	2 834		(4 434)		(6 758)		(8 359)		701		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	560	10 341	2 834		(4 434)		(6 758)		(8 359)		701		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	11 601	21 604	3 096	26.7%	3 753	32.3%	2 142	9.9%	8 990	41.6%	4 102	89.7%	(47.8%)
National Government	11 601	16 601	2 538	21.9%	3 753	32.3%	2 142	12.9%	8 433	50.8%	4 102	89.7%	(47.8%)
Provincial Government	-	1 000	558	-	-	-	-	-	558	55.8%	-	-	-
District Municipality	-	1 000	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	11 601	18 601	3 096	26.7%	3 753	32.3%	2 142	11.5%	8 990	48.3%	4 102	89.7%	(47.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	3 003	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	11 601	21 604	3 096	26.7%	3 753	32.3%	2 142	9.9%	8 990	41.6%	4 102	89.7%	(47.8%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	500	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	500	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	3 800	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	500	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	3 300	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	11 601	17 304	3 096	26.7%	3 753	32.3%	2 142	12.4%	8 990	52.0%	4 102	89.7%	(47.8%)
Electricity	-	288	-	-	-	-	-	-	-	-	-	-	-
Water	11 601	17 016	3 096	26.7%	3 753	32.3%	2 142	12.6%	8 990	52.8%	4 102	88.7%	(47.8%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	53 044	68 918	35 461	66.9%	24 482	46.2%	36 186	52.5%	96 129	139.5%	24 513	132.0%	47.6%
Property rates, penalties and collection charges	8 237	7 169	1 665	20.2%	848	10.3%	545	7.6%	3 058	42.7%	583	34.8%	(6.5%)
Service charges	15 246	14 432	3 629	23.8%	3 116	20.4%	2 780	19.3%	9 525	66.0%	2 902	55.2%	(4.2%)
Other revenue	1 029	1 184	12 806	1 244.6%	12 909	1 254.5%	12 783	1 079.6%	38 498	3 251.5%	11 149	2 266.9%	14.7%
Government - operating	23 498	22 498	11 377	48.4%	5 605	23.9%	5 986	26.6%	22 967	102.1%	5 403	102.3%	10.8%
Government - capital	-	18 601	5 982	-	2 000	-	14 087	75.7%	22 069	118.6%	4 323	116.7%	225.9%
Interest	5 034	5 034	3	.1%	4	.1%	5	.1%	12	.2%	153	17.3%	(96.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(52 993)	(50 305)	(35 267)	66.6%	(24 931)	47.0%	(36 218)	72.0%	(96 416)	191.7%	(24 528)	191.0%	47.7%
Suppliers and employees	(52 821)	(50 106)	(32 830)	62.2%	(21 181)	40.1%	(34 053)	68.0%	(88 064)	175.8%	(20 402)	215.9%	66.9%
Finance charges	(172)	(199)	(23)	13.4%	(7)	4.1%	(24)	12.1%	(54)	27.3%	(24)	38.7%	1.1%
Transfers and grants	-	-	(2 414)	-	(3 743)	-	(2 142)	-	(8 298)	-	(4 102)	70.2%	(47.8%)
Net Cash from/(used) Operating Activities	51	18 613	194	381.0%	(449)	(880.4%)	(33)	(.2%)	(287)	(1.5%)	(15)	.6%	123.1%
Cash Flow from Investing Activities													
Receipts	-	2 438	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	2 438	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(18 604)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	-	(18 604)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	-	(16 166)	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(831)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	(831)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	(831)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	51	1 616	194	381.0%	(449)	(880.4%)	(33)	(2.0%)	(287)	(17.8%)	(15)	.6%	123.1%
Cash/cash equivalents at the year begin:	-	7 983	352	-	546	-	97	1.2%	352	4.4%	228	3.5%	(57.3%)
Cash/cash equivalents at the year end:	51	9 599	546	1 071.2%	97	190.8%	65	.7%	65	.7%	213	.8%	(69.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	349	2.0%	372	2.2%	412	2.4%	16 104	93.4%	17 238	24.0%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	269	4.0%	295	4.3%	223	3.3%	6 001	88.4%	6 788	9.5%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 629	12.1%	475	1.6%	377	1.3%	25 439	85.0%	29 920	41.7%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	140	3.5%	119	3.0%	107	2.7%	3 637	90.9%	4 003	5.6%	-	-	-
Receivables from Exchange Transactions - Waste Management	160	2.1%	148	2.0%	140	1.9%	7 049	94.0%	7 495	10.4%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	45	.7%	44	.7%	44	.7%	6 165	97.9%	6 298	8.8%	-	-	-
Total By Income Source	4 592	6.4%	1 452	2.0%	1 302	1.8%	64 395	89.8%	71 741	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	120	5.2%	144	6.2%	125	5.4%	1 941	83.3%	2 331	3.2%	-	-	-
Commercial	196	3.4%	221	3.8%	154	2.7%	5 204	90.1%	5 774	8.0%	-	-	-
Households	841	1.9%	779	1.8%	792	1.8%	41 477	94.5%	43 890	61.2%	-	-	-
Other	3 435	17.4%	309	1.6%	231	1.2%	15 772	79.9%	19 747	27.5%	-	-	-
Total By Customer Group	4 592	6.4%	1 452	2.0%	1 302	1.8%	64 395	89.8%	71 741	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	2 860	25.7%	1 034	9.3%	293	2.6%	6 951	62.4%	11 137	55.4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	259	13.1%	385	19.5%	301	15.2%	1 028	52.1%	1 973	9.8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	264	19.5%	257	19.0%	255	18.9%	576	42.6%	1 352	6.7%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	59	4.8%	64	5.2%	117	9.4%	995	80.6%	1 235	6.1%
Auditor-General	(5 361)	(212.4%)	44	1.7%	87	3.4%	7 754	307.2%	2 524	12.6%
Other	-	-	-	-	-	-	1 877	100.0%	1 877	9.3%
Total	(1 919)	(9.5%)	1 784	8.9%	1 053	5.2%	19 181	95.4%	20 099	100.0%

Contact Details

Municipal Manager	Mr Rufus Beukes	027 652 8012
Financial Manager	Ms Rose Cloete	027 652 8008

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: HANTAM (NC065)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	88 545	88 124	21 996	24.8%	12 082	13.6%	13 003	14.8%	47 081	53.4%	13 123	49.5%	(.9%)
Property rates	8 116	8 388	8 389	103.4%	-	-	1	-	8 390	100.0%	(20)	99.7%	(105.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	26 701	26 350	7 022	26.3%	5 830	21.8%	6 399	24.3%	19 251	73.1%	6 729	72.9%	(4.9%)
Service charges - water revenue	10 034	10 171	2 557	25.5%	2 370	23.6%	2 815	27.7%	7 742	76.1%	2 411	72.3%	16.7%
Service charges - sanitation revenue	6 156	6 148	1 545	25.1%	1 511	24.6%	1 538	25.0%	4 595	74.7%	2 957	145.8%	(48.0%)
Service charges - refuse revenue	6 565	6 557	1 665	25.4%	1 643	25.0%	1 645	25.1%	4 952	75.5%	-	-	(100.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	56	57.3%	(100.0%)
Rental of facilities and equipment	1 018	1 040	77	7.5%	120	11.8%	80	7.7%	277	26.6%	196	160.9%	(59.0%)
Interest earned - external investments	-	750	302	-	253	-	216	28.9%	772	102.9%	275	121.5%	(21.4%)
Interest earned - outstanding debtors	2 288	1 136	295	12.9%	243	10.6%	249	21.9%	787	69.3%	410	79.7%	(39.4%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	33	33	3	9.2%	2	5.2%	3	9.9%	8	24.3%	8	55.2%	(56.5%)
Licences and permits	1	26	3	302.4%	1	73.7%	0	.8%	4	16.7%	67	27.8%	(99.7%)
Agency services	768	768	87	11.3%	57	7.4%	18	2.3%	162	21.1%	-	-	(100.0%)
Transfers recognised - operational	25 184	25 184	-	-	-	-	-	-	-	-	-	-	-
Other own revenue	1 680	1 572	51	3.0%	53	3.1%	37	2.4%	141	9.0%	34	1.4%	10.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	94 803	96 642	4 122	4.3%	11 090	11.7%	34 244	35.4%	49 456	51.2%	12 455	54.2%	174.9%
Employee related costs	36 282	39 273	84	.2%	795	2.2%	23 732	60.4%	24 611	62.7%	4 411	69.0%	438.0%
Remuneration of councillors	2 925	3 030	-	-	-	-	2 002	66.1%	2 002	66.1%	498	66.4%	302.3%
Debt impairment	3 179	3 179	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	5 421	5 421	-	-	-	-	-	-	-	-	-	-	-
Finance charges	3 207	1 964	-	-	13	.4%	19	1.0%	33	1.7%	-	-	(100.0%)
Bulk purchases	22 062	22 562	1 684	7.6%	6 648	30.1%	4 642	20.6%	12 974	57.5%	4 118	60.6%	12.7%
Other Materials	1 390	1 731	239	17.2%	476	34.2%	500	28.9%	1 214	70.1%	-	-	(100.0%)
Contracted services	11 046	9 801	1 171	10.6%	1 680	15.2%	1 827	18.6%	4 678	47.7%	177	49.8%	935.0%
Transfers and grants	273	4	4	1.6%	-	-	-	-	4	100.0%	-	99.4%	-
Other expenditure	9 018	9 676	941	10.4%	1 479	16.4%	1 521	15.7%	3 941	40.7%	3 252	61.1%	(53.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(6 258)	(8 517)	17 875		992		(21 241)		(2 375)		669		
Transfers recognised - capital	72 142	87 142	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	65 884	78 625	17 875		992		(21 241)		(2 375)		669		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	65 884	78 625	17 875		992		(21 241)		(2 375)		669		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	65 884	78 625	17 875		992		(21 241)		(2 375)		669		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	65 884	78 625	17 875		992		(21 241)		(2 375)		669		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	75 577	15 250	28 256	37.4%	24 257	32.1%	23 837	156.3%	76 350	500.7%	9 566	57.3%	149.2%
National Government	72 142	15 000	28 225	39.1%	24 209	33.6%	23 834	158.9%	76 269	508.5%	9 564	62.9%	149.2%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	72 142	15 000	28 225	39.1%	24 209	33.6%	23 834	158.9%	76 269	508.5%	9 564	62.9%	149.2%
Borrowing	3 040	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	395	250	31	7.9%	47	12.0%	2	.9%	81	32.3%	2	35.7%	.9%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	75 577	15 250	28 256	37.4%	24 257	32.1%	23 837	156.3%	76 350	500.7%	9 566	57.3%	149.2%
Governance and Administration	3 315	-	31	.9%	47	1.4%	2	-	81	-	2	91.7%	.9%
Executive & Council	3 040	-	-	-	-	-	-	-	-	-	2	-	(100.0%)
Budget & Treasury Office	275	-	31	11.3%	47	17.2%	2	-	81	-	-	-	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	6 987	-	-	-	-	-	746	-	746	-	904	4 515.8%	(17.4%)
Community & Social Services	120	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	6 867	-	-	-	-	-	746	-	746	-	904	-	(17.4%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	3 219	250	1 571	48.8%	1 110	34.5%	573	229.1%	3 254	1 301.6%	-	.2%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	3 219	250	1 571	48.8%	1 110	34.5%	573	229.1%	3 254	1 301.6%	-	.2%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	62 056	15 000	26 654	43.0%	23 099	37.2%	22 515	150.1%	72 269	481.8%	8 660	50.7%	160.0%
Electricity	1 000	-	-	-	-	-	1 243	-	1 243	-	-	-	(100.0%)
Water	54 426	15 000	26 535	48.8%	16 353	30.0%	21 272	141.8%	64 160	427.7%	8 660	61.9%	145.6%
Waste Water Management	6 630	-	119	1.8%	6 747	101.8%	-	-	6 866	-	-	23.0%	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	155 228	170 091	59 080	38.1%	39 699	25.6%	52 278	30.7%	151 056	88.8%	29 867	86.0%	75.0%
Property rates, penalties and collection charges	7 686	7 686	2 012	26.2%	1 518	19.7%	1 076	14.0%	4 606	59.9%	1 178	69.0%	(8.7%)
Service charges	46 715	44 141	9 044	19.4%	8 369	17.9%	8 101	18.4%	25 514	57.8%	8 194	60.9%	(1.1%)
Other revenue	3 501	3 912	210	6.0%	232	6.6%	396	10.1%	838	21.4%	304	60.2%	30.0%
Government - operating	25 184	25 184	10 921	43.4%	7 465	29.6%	5 561	22.1%	23 947	95.1%	5 985	92.4%	(7.1%)
Government - capital	72 142	87 142	36 363	50.4%	21 671	30.0%	36 808	42.2%	94 842	108.8%	13 823	126.3%	166.3%
Interest	-	2 026	530	-	443	-	336	16.6%	1 309	64.6%	384	69.4%	(12.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(78 992)	(78 774)	(48 554)	61.5%	(1 421)	1.8%	(22 689)	28.8%	(72 663)	92.2%	(20 816)	91.5%	9.0%
Suppliers and employees	(78 992)	(78 774)	(48 549)	61.5%	(1 408)	1.8%	(22 669)	28.8%	(72 626)	92.2%	(20 816)	91.6%	8.9%
Finance charges	-	-	-	-	(13)	-	(19)	-	(33)	-	(0)	3.5%	8 773.9%
Transfers and grants	-	-	(4)	-	-	-	-	-	(4)	-	-	-	-
Net Cash from/(used) Operating Activities	76 236	91 317	10 526	13.8%	38 277	50.2%	29 589	32.4%	78 392	85.8%	9 051	68.8%	226.9%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(72 537)	(87 537)	(24 790)	34.2%	(21 284)	29.3%	(20 910)	23.9%	(66 983)	76.5%	(8 392)	55.0%	149.2%
Capital assets	(72 537)	(87 537)	(24 790)	34.2%	(21 284)	29.3%	(20 910)	23.9%	(66 983)	76.5%	(8 392)	55.0%	149.2%
Net Cash from/(used) Investing Activities	(72 537)	(87 537)	(24 790)	34.2%	(21 284)	29.3%	(20 910)	23.9%	(66 983)	76.5%	(8 392)	55.0%	149.2%
Cash Flow from Financing Activities													
Receipts	42	42	-	-	18	42.8%	16	39.0%	34	81.8%	10	1.5%	65.4%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	42	42	-	-	18	42.8%	16	39.0%	34	81.8%	10	63.2%	65.4%
Payments	(556)	-	-	-	(24)	4.4%	(37)	-	(62)	-	(16)	77.6%	130.8%
Repayment of borrowing	(556)	-	-	-	(24)	4.4%	(37)	-	(62)	-	(16)	77.6%	130.8%
Net Cash from/(used) Financing Activities	(514)	42	-	-	(6)	1.2%	(21)	(49.4%)	(27)	(64.7%)	(6)	(1.7%)	235.7%
Net Increase/(Decrease) in cash held	3 185	3 822	(14 264)	(447.8%)	16 987	533.4%	8 658	226.5%	11 382	297.8%	654	(290.9%)	1 224.6%
Cash/cash equivalents at the year begin:	815	815	1 683	206.5%	(12 581)	(1 543.7%)	4 407	540.7%	1 683	206.5%	1 848	100.0%	138.4%
Cash/cash equivalents at the year end:	4 000	4 637	(12 581)	(314.5%)	4 407	110.2%	13 065	281.7%	13 065	281.7%	2 502	1 062.1%	422.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1 124	10.9%	347	3.4%	250	2.4%	8 598	83.3%	10 319	24.2%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 369	32.2%	194	4.6%	98	2.3%	2 588	60.9%	4 249	10.0%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	814	6.9%	213	1.8%	195	1.6%	10 603	89.7%	11 825	27.7%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	555	10.7%	181	3.5%	146	2.8%	4 319	83.1%	5 201	12.2%	-	-	-
Receivables from Exchange Transactions - Waste Management	601	7.6%	205	2.6%	184	2.3%	6 910	87.5%	7 900	18.5%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	215	6.9%	53	1.7%	46	1.5%	2 813	90.0%	3 126	7.3%	-	-	-
Total By Income Source	4 677	11.0%	1 193	2.8%	919	2.2%	35 831	84.1%	42 620	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	534	19.7%	151	5.6%	68	2.5%	1 952	72.2%	2 705	6.3%	-	-	-
Commercial	994	36.0%	67	2.4%	55	2.0%	1 648	59.6%	2 763	6.5%	-	-	-
Households	3 066	8.4%	945	2.6%	769	2.1%	31 598	86.9%	36 378	85.4%	-	-	-
Other	84	10.8%	30	3.8%	27	3.5%	633	81.8%	773	1.8%	-	-	-
Total By Customer Group	4 677	11.0%	1 193	2.8%	919	2.2%	35 831	84.1%	42 620	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	387	75.3%	14	2.7%	113	21.9%	-	-	514	2.8%
Auditor-General	65	2.2%	684	22.9%	1 021	34.2%	1 216	40.7%	2 986	16.2%
Other	14 956	100.0%	-	-	-	-	-	-	14 956	81.0%
Total	15 408	83.5%	698	3.8%	1 133	6.1%	1 216	6.6%	18 456	100.0%

Contact Details

Municipal Manager	Mr Jan I. Swartz	027 341 8500
Financial Manager	Mr Werner C Jonker	027 341 8516

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KAROO HOOGLAND (NC066)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	59 186	59 186	20 927	35.4%	6 793	11.5%	13 548	22.9%	41 268	69.7%	11 933	77.3%	13.5%
Property rates	6 238	6 238	5 402	86.6%	17	.3%	40	.6%	5 459	87.5%	36	79.8%	10.8%
Property rates - penalties and collection charges	-	-	-		-		-		-		-		-
Service charges - electricity revenue	10 109	10 109	2 423	24.0%	2 501	24.7%	2 148	21.2%	7 072	70.0%	2 733	72.4%	(21.4%)
Service charges - water revenue	3 055	3 055	888	29.1%	997	32.6%	631	20.7%	2 516	82.4%	1 004	45.0%	(37.1%)
Service charges - sanitation revenue	3 070	3 070	893	29.1%	955	31.1%	976	31.8%	2 824	92.0%	902	70.7%	8.3%
Service charges - refuse revenue	2 313	2 313	743	32.1%	772	33.4%	786	34.0%	2 301	99.5%	726	72.7%	8.2%
Service charges - other	9	9	-		-		-		-		-		-
Rental of facilities and equipment	725	725	197	27.2%	165	22.8%	184	25.4%	547	75.5%	153	105.1%	20.6%
Interest earned - external investments	300	300	62	20.7%	68	22.8%	69	23.1%	200	66.6%	76	254.0%	(8.5%)
Interest earned - outstanding debtors	1 545	1 545	350	22.7%	449	29.0%	515	33.3%	1 314	85.1%	420	124.2%	22.7%
Dividends received	-	-	-		-		-		-		-		-
Fines	5	5	2	39.2%	0	3.8%	0	4.7%	2	47.7%	0	36.6%	2.6%
Licences and permits	-	-	4		2		220	-	227	-	0	162.2%	62 820.9%
Agency services	-	-	35	-	88	-	77	-	200	-	82	85.1%	(6.0%)
Transfers recognised - operational	29 765	29 765	9 645	32.4%	19	.1%	7 389	24.8%	17 053	57.3%	5 456	82.5%	35.4%
Other own revenue	2 052	2 052	282	13.7%	760	37.0%	511	24.9%	1 552	75.6%	344	265.2%	48.3%
Gains on disposal of PPE	-	-	-		-		-		-		-		-
Operating Expenditure	59 091	59 091	13 188	22.3%	15 061	25.5%	11 946	20.2%	40 195	68.0%	9 476	54.9%	26.1%
Employee related costs	22 225	22 225	4 471	20.1%	5 950	26.8%	5 187	23.3%	15 609	70.2%	4 750	75.2%	9.2%
Remuneration of councillors	2 613	2 613	524	20.1%	549	21.0%	540	20.6%	1 612	61.7%	535	65.1%	.9%
Debt impairment	2 438	2 438	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	400	400	-	-	-	-	-	-	-	-	-	-	-
Finance charges	514	514	101	19.6%	26	5.1%	43	8.3%	170	33.0%	(1 099)	(126.2%)	(103.9%)
Bulk purchases	7 990	7 990	1 808	22.6%	1 879	23.5%	1 890	23.6%	5 577	69.8%	1 949	66.0%	(3.1%)
Other Materials	8 979	8 979	1 676	18.7%	4 479	49.9%	1 832	20.4%	7 987	89.0%	593	-	208.9%
Contracted services	1 046	1 046	809	77.3%	1 122	107.2%	579	55.4%	2 509	239.9%	464	163.7%	24.9%
Transfers and grants	-	-	1 223	-	565	-	992	-	2 780	-	798	65.3%	24.3%
Other expenditure	12 886	12 886	2 576	20.0%	491	3.8%	884	6.9%	3 951	30.7%	1 487	16.6%	(40.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	95	95	7 739		(8 268)		1 602		1 073		2 457		
Transfers recognised - capital	8 145	8 145	5 450	66.9%	2 153	26.4%	420	5.2%	8 023	98.5%	134	63.3%	212.8%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	1 298	-	2 252	-	2 755	-	6 304	-	931	-	195.9%
Surplus/(Deficit) after capital transfers and contributions	8 240	8 240	14 486		(3 863)		4 778		15 401		3 522		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	8 240	8 240	14 486		(3 863)		4 778		15 401		3 522		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	8 240	8 240	14 486		(3 863)		4 778		15 401		3 522		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	8 240	8 240	14 486		(3 863)		4 778		15 401		3 522		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	8 145	8 145	4 552	55.9%	4 811	59.1%	2 677	32.9%	12 040	147.8%	814	43.3%	228.6%
National Government	8 145	8 145	4 552	55.9%	4 811	59.1%	2 677	32.9%	12 040	147.8%	814	41.8%	228.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	8 145	8 145	4 552	55.9%	4 811	59.1%	2 677	32.9%	12 040	147.8%	814	43.3%	228.6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	8 145	8 145	4 552	55.9%	4 811	59.1%	2 677	32.9%	12 040	147.8%	814	43.3%	228.6%
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 225	1 225	723	59.0%	133	10.8%	349	28.5%	1 204	98.3%	-	16.5%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 225	1 225	723	59.0%	133	10.8%	349	28.5%	1 204	98.3%	-	16.5%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	942	942	99	10.5%	-	-	-	-	99	10.5%	60	-	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	942	942	99	10.5%	-	-	-	-	99	10.5%	60	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	5 978	5 978	3 730	62.4%	4 678	78.3%	2 328	38.9%	10 736	179.6%	755	37.0%	208.5%
Electricity	-	-	76		144	-	1 839	-	2 058	-	94	25.6%	1 853.3%
Water	5 978	5 978	3 654	61.1%	4 534	75.9%	489	8.2%	8 678	145.2%	660	39.8%	(25.9%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	64 137	64 137	15 940	24.9%	6 757	10.5%	11 967	18.7%	34 664	54.0%	11 967	66.9%	-
Property rates, penalties and collection charges	5 596	5 596	1 429	25.5%	1 309	23.4%	922	16.5%	3 660	65.4%	990	42.0%	(6.9%)
Service charges	16 879	16 879	3 757	22.3%	4 053	24.0%	3 776	22.4%	11 586	68.6%	4 309	59.8%	(12.4%)
Other revenue	2 293	2 293	518	22.6%	1 009	44.0%	985	43.0%	2 512	109.6%	577	154.9%	70.6%
Government - operating	29 765	29 765	9 896	33.2%	(37)	(.1%)	5 809	19.5%	15 668	52.6%	5 686	105.7%	2.2%
Government - capital	8 145	8 145	-	-	-	-	-	-	-	-	-	-	-
Interest	1 458	1 458	340	23.3%	423	29.0%	475	32.5%	1 238	84.9%	404	147.2%	17.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(55 952)	(55 952)	(9 327)	16.7%	(2 608)	4.7%	(10 315)	18.4%	(22 250)	39.8%	(18 518)	94.1%	(44.3%)
Suppliers and employees	(55 439)	(55 439)	(9 248)	16.7%	(2 571)	4.6%	(10 249)	18.5%	(22 069)	39.8%	(18 486)	101.3%	(44.6%)
Finance charges	(514)	(514)	(31)	6.0%	(29)	5.6%	(27)	5.2%	(86)	16.7%	(29)	30.3%	(8.0%)
Transfers and grants	-	-	(48)	-	(8)	-	(39)	-	(95)	-	(3)	1.5%	1 177.9%
Net Cash from/(used) Operating Activities	8 184	8 184	6 613	80.8%	4 149	50.7%	1 652	20.2%	12 414	151.7%	(6 551)	(76.9%)	(125.2%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(8 145)	(8 145)	(5 189)	63.7%	(1 605)	19.7%	(1 016)	12.5%	(7 810)	95.9%	(861)	47.7%	18.0%
Capital assets	(8 145)	(8 145)	(5 189)	63.7%	(1 605)	19.7%	(1 016)	12.5%	(7 810)	95.9%	(861)	47.7%	18.0%
Net Cash from/(used) Investing Activities	(8 145)	(8 145)	(5 189)	63.7%	(1 605)	19.7%	(1 016)	12.5%	(7 810)	95.9%	(861)	47.7%	18.0%
Cash Flow from Financing Activities													
Receipts	-	-	1	-	1	-	(1)	-	0	-	176	-	(100.6%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	1	-	1	-	(1)	-	0	-	176	-	(100.6%)
Payments	-	-	-	-	-	-	-	-	-	-	-	16.4%	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	16.4%	-
Net Cash from/(used) Financing Activities	-	-	1	-	1	-	(1)	-	0	-	176	(41.5%)	(100.6%)
Net Increase/(Decrease) in cash held	39	39	1 424	3 617.1%	2 545	6 464.8%	635	1 612.1%	4 604	11 693.9%	(7 237)	(6 105.3%)	(108.8%)
Cash/cash equivalents at the year begin:	1 250	1 250	2 490	199.2%	3 914	313.1%	6 459	516.7%	2 490	199.2%	1 261	213.3%	412.2%
Cash/cash equivalents at the year end:	1 289	1 289	3 914	303.6%	6 459	501.0%	7 094	550.2%	7 094	550.2%	(5 976)	(200.9%)	(218.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	201	4.1%	62	1.3%	111	2.3%	4 522	92.4%	4 896	17.8%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	547	38.6%	(27)	(1.9%)	449	31.7%	448	31.6%	1 417	5.2%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	392	7.8%	125	2.5%	152	3.0%	4 385	86.8%	5 054	18.4%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	219	4.7%	102	2.2%	88	1.9%	4 277	91.3%	4 686	17.1%	-	-	-
Receivables from Exchange Transactions - Waste Management	146	3.2%	85	1.9%	60	1.3%	4 295	93.7%	4 585	16.7%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	59	17.1%	5	1.6%	(16)	(4.8%)	295	86.1%	342	1.2%	-	-	-
Interest on Arrear Debtor Accounts	309	6.9%	68	1.5%	192	4.3%	3 901	87.3%	4 469	16.3%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	24	1.2%	(25)	(1.2%)	49	2.5%	1 934	97.6%	1 982	7.2%	-	-	-
Total By Income Source	1 895	6.9%	395	1.4%	1 084	4.0%	24 057	87.7%	27 431	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	127	12.5%	(155)	(15.3%)	61	6.0%	982	96.7%	1 015	3.7%	-	-	-
Commercial	445	19.5%	(20)	(.9%)	135	5.9%	1 729	75.5%	2 289	8.3%	-	-	-
Households	1 198	4.9%	508	2.1%	781	3.2%	21 791	89.8%	24 278	88.5%	-	-	-
Other	124	(82.8%)	63	(42.2%)	106	(70.8%)	(444)	295.9%	(150)	(.5%)	-	-	-
Total By Customer Group	1 895	6.9%	395	1.4%	1 084	4.0%	24 057	87.7%	27 431	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	0	100.0%	-	-	-	-	-	-	0	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	218	20.1%	-	-	-	-	868	79.9%	1 086	31.6%
Auditor-General	180	7.7%	331	14.1%	-	-	1 838	78.3%	2 348	68.4%
Other	-	-	-	-	-	-	-	-	-	-
Total	398	11.6%	331	9.6%	-	-	2 706	78.8%	3 435	100.0%

Contact Details

Municipal Manager	Mr JJ Fortuin	053 391 3003
Financial Manager	Mr Sarel J Myburgh	053 391 3003

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KHAI-MA (NC067)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	43 329	45 787	16 476	38.0%	5 974	13.8%	12 625	27.6%	35 075	76.6%	11 008	79.1%	14.7%
Property rates	4 500	4 359	4 359	96.9%	-	-	-	-	4 359	100.0%	680	101.7%	(100.0%)
Property rates - penalties and collection charges	-	-	-		-	-	-	-	-		-	-	
Service charges - electricity revenue	8 694	9 404	1 891	21.7%	1 937	22.3%	2 086	22.2%	5 914	62.9%	2 036	70.5%	2.4%
Service charges - water revenue	6 235	6 561	1 505	24.1%	1 877	30.1%	1 724	26.3%	5 106	77.8%	1 700	69.1%	1.5%
Service charges - sanitation revenue	1 274	1 284	314	24.6%	309	24.3%	319	24.9%	942	73.4%	262	72.0%	22.1%
Service charges - refuse revenue	1 378	1 273	278	20.2%	278	20.2%	281	22.0%	837	65.8%	245	75.6%	14.4%
Service charges - other	-	-	-		-	-	-	-	-		48	300.7%	(100.0%)
Rental of facilities and equipment	157	177	45	28.7%	41	26.0%	42	23.6%	128	72.1%	40	71.4%	4.4%
Interest earned - external investments	200	410	170	85.1%	126	63.1%	237	57.7%	533	130.0%	118	139.9%	100.3%
Interest earned - outstanding debtors	1 414	1 890	723	51.1%	786	55.6%	834	44.2%	2 344	124.0%	643	91.5%	29.7%
Dividends received	-	-	-		-	-	-	-	-		-	-	
Fines	40	40	0	1.2%	13	32.4%	24	59.9%	37	93.6%	7	104.1%	254.1%
Licences and permits	52	68	16	30.7%	9	16.6%	11	16.3%	36	52.4%	9	75.4%	19.9%
Agency services	170	170	-	-	-	-	-	-	-	-	-	.1%	-
Transfers recognised - operational	19 193	20 123	7 172	37.4%	578	3.0%	7 058	35.1%	14 808	73.6%	5 214	80.9%	35.4%
Other own revenue	21	28	3	12.9%	19	90.4%	9	32.8%	31	110.0%	5	110.3%	66.1%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	61 079	63 671	1 160	1.9%	13 579	22.2%	17 311	27.2%	32 049	50.3%	8 001	43.1%	116.4%
Employee related costs	25 661	24 622	22	.1%	10 175	39.7%	5 174	21.0%	15 371	62.4%	4 424	59.5%	16.9%
Remuneration of councillors	2 878	2 859	15	.5%	1 275	44.3%	767	26.8%	2 056	71.9%	535	71.4%	43.3%
Debt impairment	4 950	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3 011	7 961	-	-	-	-	-	-	-	-	742	72.8%	(100.0%)
Finance charges	1 045	1 445	1	.1%	2	.2%	780	54.0%	783	54.2%	0	.1%	2 688 144.8%
Bulk purchases	10 863	12 293	77	.7%	116	1.1%	8 295	67.5%	8 488	69.0%	-	8.3%	(100.0%)
Other Materials	-	70	6	-	7	-	10	14.8%	24	33.8%	-	-	(100.0%)
Contracted services	3 677	4 264	57	1.5%	505	13.7%	880	20.6%	1 442	33.8%	49	86.3%	1 695.0%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	8 958	10 122	982	11.0%	1 498	16.7%	1 405	13.9%	3 885	38.4%	2 250	62.6%	(37.6%)
Loss on disposal of PPE	35	35	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(17 750)	(17 884)	15 317		(7 605)		(4 686)		3 026		3 007		
Transfers recognised - capital	22 325	26 489	-	-	-	-	-	-	-	-	(333)	29.7%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	4 575	8 605	15 317		(7 605)		(4 686)		3 026		2 674		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	4 575	8 605	15 317		(7 605)		(4 686)		3 026		2 674		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	4 575	8 605	15 317		(7 605)		(4 686)		3 026		2 674		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	4 575	8 605	15 317		(7 605)		(4 686)		3 026		2 674		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	22 425	26 589	109	.5%	3 868	17.2%	1 237	4.7%	5 214	19.6%	491	34.5%	151.8%
National Government	21 325	14 489	109	.5%	3 790	17.8%	1 232	8.5%	5 131	35.4%	483	25.1%	155.2%
Provincial Government	1 000	11 000	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	22 325	25 489	109	.5%	3 790	17.0%	1 232	4.8%	5 131	20.1%	483	24.8%	155.2%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	100	100	-	-	78	78.5%	5	5.3%	84	83.8%	8	697.9%	(37.4%)
Public contributions and donations	-	1 000	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	22 425	26 589	109	.5%	3 868	17.2%	1 237	4.7%	5 214	19.6%	491	34.5%	151.8%
Governance and Administration	100	100	-	-	78	78.5%	-	-	78	78.5%	8	11.1%	(100.0%)
Executive & Council	100	100	-	-	78	78.5%	-	-	78	78.5%	8	11.1%	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	7 500	6 534	-	-	492	6.6%	749	11.5%	1 242	19.0%	-	-	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	7 500	6 534	-	-	492	6.6%	749	11.5%	1 242	19.0%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	1 000	130	109	10.9%	161	16.1%	174	133.5%	444	341.4%	-	100.6%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	1 000	130	109	10.9%	161	16.1%	174	133.5%	444	341.4%	-	100.6%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	13 825	19 825	-	-	3 136	22.7%	314	1.6%	3 450	17.4%	483	21.4%	(34.9%)
Electricity	1 000	1 000	-	-	169	16.9%	16	1.6%	186	18.6%	-	-	(100.0%)
Water	12 825	18 825	-	-	2 967	23.1%	298	1.6%	3 264	17.3%	483	21.4%	(38.3%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	65 607	73 643	21 742	33.1%	14 065	21.4%	11 521	15.6%	47 328	64.3%	13 907	96.8%	(17.2%)
Property rates, penalties and collection charges	4 493	4 352	765	17.0%	1 837	40.9%	800	18.4%	3 403	78.2%	427	32.4%	87.6%
Service charges	19 121	18 493	2 618	13.7%	2 513	13.1%	2 255	12.2%	7 386	39.9%	3 192	87.9%	(29.4%)
Other revenue	275	475	1 752	636.5%	5 937	2 157.4%	2 397	504.7%	10 086	2 123.7%	3 326	3 071.5%	(27.9%)
Government - operating	19 193	20 123	8 731	45.5%	3 587	18.7%	450	2.2%	12 768	63.4%	4 755	68.7%	(90.5%)
Government - capital	22 325	26 489	7 663	34.3%	-	-	5 412	20.4%	13 075	49.4%	1 960	112.8%	176.1%
Interest	200	3 711	213	106.3%	190	95.2%	207	5.6%	610	16.4%	248	54.5%	(16.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(41 231)	(42 925)	(12 574)	30.5%	(15 131)	36.7%	(6 715)	15.6%	(34 420)	80.2%	(13 012)	92.2%	(48.4%)
Suppliers and employees	(41 231)	(42 129)	(12 574)	30.5%	(15 129)	36.7%	(6 710)	15.9%	(34 413)	81.7%	(13 012)	93.9%	(48.4%)
Finance charges	-	(796)	(0)	-	(2)	-	(5)	.6%	(7)	.9%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	24 376	30 718	9 168	37.6%	(1 067)	(4.4%)	4 807	15.6%	12 908	42.0%	895	112.7%	437.1%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(22 425)	(13 885)	-	-	(4 048)	18.1%	(313)	2.3%	(4 361)	31.4%	(491)	34.3%	(36.3%)
Capital assets	(22 425)	(13 885)	-	-	(4 048)	18.1%	(313)	2.3%	(4 361)	31.4%	(491)	34.3%	(36.3%)
Net Cash from/(used) Investing Activities	(22 425)	(13 885)	-	-	(4 048)	18.1%	(313)	2.3%	(4 361)	31.4%	(491)	34.2%	(36.3%)
Cash Flow from Financing Activities													
Receipts	6	6	3	55.3%	2	30.9%	4	59.4%	9	145.5%	5	146.3%	(32.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	6	6	3	55.3%	2	30.9%	4	59.4%	9	145.5%	5	146.3%	(32.0%)
Payments	(26)	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(26)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(19)	6	3	(17.7%)	2	(9.9%)	4	59.4%	9	145.5%	5	146.3%	(32.0%)
Net Increase/(Decrease) in cash held	1 931	16 839	9 171	474.8%	(5 113)	(264.7%)	4 498	26.7%	8 556	50.8%	409	(571.4%)	999.4%
Cash/cash equivalents at the year begin:	460	2 058	6 534	1 420.3%	15 705	3 413.8%	10 593	514.8%	6 534	317.6%	10 251	74.4%	3.3%
Cash/cash equivalents at the year end:	2 391	18 897	15 705	656.7%	10 593	442.9%	15 090	79.9%	15 090	79.9%	10 660	2 317.1%	41.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	621	2.4%	460	1.8%	598	2.3%	24 031	93.5%	25 710	55.5%	-	-	22 335
Trade and Other Receivables from Exchange Transactions - Electricity	358	23.3%	96	6.3%	95	6.2%	983	64.1%	1 533	3.3%	-	-	670
Receivables from Non-exchange Transactions - Property Rates	84	3.0%	40	1.4%	40	1.4%	2 637	94.1%	2 802	6.0%	-	-	2 098
Receivables from Exchange Transactions - Waste Water Management	112	4.0%	89	3.2%	79	2.8%	2 530	90.0%	2 810	6.1%	-	-	2 045
Receivables from Exchange Transactions - Waste Management	102	3.9%	80	3.0%	74	2.8%	2 370	90.3%	2 626	5.7%	-	-	1 395
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	279	3.8%	278	3.7%	274	3.7%	6 584	88.8%	7 415	16.0%	-	-	4 253
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	8	.2%	7	.2%	2	.1%	3 450	99.5%	3 466	7.5%	-	-	668
Total By Income Source	1 563	3.4%	1 049	2.3%	1 163	2.5%	42 586	91.9%	46 361	100.0%	-	-	33 465
Debtors Age Analysis By Customer Group													
Organs of State	30	8.8%	24	7.1%	35	10.2%	250	73.9%	338	.7%	-	-	86
Commercial	262	21.6%	85	7.0%	55	4.6%	811	66.8%	1 213	2.6%	-	-	838
Households	1 272	2.8%	940	2.1%	1 074	2.4%	41 525	92.7%	44 810	96.7%	-	-	32 541
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 563	3.4%	1 049	2.3%	1 163	2.5%	42 586	91.9%	46 361	100.0%	-	-	33 465

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	757	7.6%	706	7.1%	701	7.1%	7 766	78.2%	9 929	42.4%
Bulk Water	511	14.7%	701	20.1%	444	12.7%	1 832	52.5%	3 488	14.9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	108	11.6%	738	79.5%	18	1.9%	65	7.0%	929	4.0%
Auditor-General	26	.5%	51	.9%	2 180	39.5%	3 259	59.1%	5 516	23.5%
Other	478	13.4%	116	3.3%	200	5.6%	2 780	77.8%	3 574	15.3%
Total	1 880	8.0%	2 312	9.9%	3 543	15.1%	15 702	67.0%	23 437	100.0%

Contact Details

Municipal Manager	Mr O.J. Isaacs	054 933 1022
Financial Manager	Mr P. J. van der Merwe	054 933 1000

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: NAMAKWA (DC6)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	56 591	59 100	16 325	28.8%	15 068	26.6%	12 628	21.4%	44 021	74.5%	15 841	47.0%	(20.3%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	917	917	63	6.8%	305	33.2%	374	40.8%	741	80.8%	108	62.1%	244.8%
Interest earned - external investments	2 260	2 260	32	1.4%	197	8.7%	223	9.9%	452	20.0%	171	20.0%	30.6%
Interest earned - outstanding debtors	60	60	17	27.9%	23	38.1%	25	42.3%	65	108.3%	12	72.5%	118.4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	5	5	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	8 823	7 800	-	-	568	6.4%	2 319	29.7%	2 887	37.0%	-	-	(100.0%)
Transfers recognised - operational	44 527	45 218	16 213	36.4%	13 587	30.5%	9 686	21.4%	39 487	87.3%	15 526	55.6%	(37.6%)
Other own revenue	-	2 840	-	-	389	-	-	-	389	13.7%	24	8.4%	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	65 585	67 668	4 322	6.6%	20 148	30.7%	17 727	26.2%	42 198	62.4%	14 354	43.6%	23.5%
Employee related costs	35 668	34 996	187	.5%	14 672	41.1%	10 474	29.9%	25 333	72.4%	6 790	69.1%	54.2%
Remuneration of councillors	3 134	2 861	-	-	1 069	34.1%	1 049	36.7%	2 118	74.0%	700	64.4%	49.9%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 267	2 267	-	-	-	-	-	-	-	-	-	-	-
Finance charges	378	191	42	11.2%	48	12.6%	42	21.9%	132	68.9%	-	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	805	81	-	49	-	51	6.3%	181	22.4%	-	-	(100.0%)
Contracted services	13 088	15 289	1 303	10.0%	2 121	16.2%	2 833	18.5%	6 256	40.9%	1 489	19.8%	90.3%
Transfers and grants	120	133	25	20.8%	5	4.2%	67	50.7%	97	73.2%	208	17.2%	(67.6%)
Other expenditure	10 932	11 126	2 684	24.6%	2 185	20.0%	3 212	28.9%	8 081	72.6%	5 167	57.4%	(37.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(8 994)	(8 568)	12 003		(5 080)		(5 099)		1 823		1 487		
Transfers recognised - capital	-	-	404	-	395	-	197	-	996	-	48	-	309.4%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(8 994)	(8 568)	12 407		(4 686)		(4 902)		2 819		1 535		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(8 994)	(8 568)	12 407		(4 686)		(4 902)		2 819		1 535		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(8 994)	(8 568)	12 407		(4 686)		(4 902)		2 819		1 535		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(8 994)	(8 568)	12 407		(4 686)		(4 902)		2 819		1 535		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	110	536	-	-	-	-	31	5.7%	31	5.7%	112	22.3%	(72.7%)
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	385	-	-	-	-	-	-	-	-	95	14.1%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	385	-	-	-	-	-	-	-	-	95	14.0%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	110	151	-	-	-	-	31	20.2%	31	20.2%	17	81.7%	80.7%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	110	536	-	-	-	-	31	5.7%	31	5.7%	112	22.3%	(72.7%)
Governance and Administration	110	151	-	-	-	-	31	20.2%	31	20.2%	17	89.9%	80.7%
Executive & Council	78	95	-	-	-	-	19	20.2%	19	20.2%	-	-	(100.0%)
Budget & Treasury Office	32	56	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	11	-	11	-	17	91.2%	(32.9%)
Community and Public Safety	-	385	-	-	-	-	-	-	-	-	95	14.1%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	385	-	-	-	-	-	-	-	-	95	14.1%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	56 010	58 519	26 481	47.3%	27 944	49.9%	28 995	49.5%	83 420	142.6%	27 946	77.3%	3.8%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	9 224	11 041	6 710	72.7%	14 467	156.9%	14 364	130.1%	35 541	321.9%	2 510	106.3%	472.3%
Government - operating	44 527	45 218	19 673	44.2%	13 206	29.7%	14 383	31.8%	47 262	104.5%	25 248	73.9%	(43.0%)
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	2 260	2 260	98	4.3%	271	12.0%	249	11.0%	617	27.3%	189	21.3%	31.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(48 026)	(50 108)	(26 177)	54.5%	(36 099)	75.2%	(22 746)	45.4%	(85 022)	169.7%	(24 937)	73.2%	(8.8%)
Suppliers and employees	(47 906)	(49 988)	(26 177)	54.6%	(36 099)	75.4%	(22 746)	45.5%	(85 022)	170.1%	(24 937)	74.5%	(8.8%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(120)	(120)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	7 985	8 411	303	3.8%	(8 155)	(102.1%)	6 250	74.3%	(1 602)	(19.0%)	3 009	(16.8%)	107.7%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	7 000	-	-	-	7 000	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	7 000	-	-	-	7 000	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(110)	(536)	-	-	-	-	(31)	5.7%	(31)	5.7%	(18)	10.2%	68.7%
Capital assets	(110)	(536)	-	-	-	-	(31)	5.7%	(31)	5.7%	(18)	10.2%	68.7%
Net Cash from/(used) Investing Activities	(110)	(536)	-	-	7 000	(6 363.4%)	(31)	5.7%	6 969	(1 300.3%)	(18)	10.2%	68.7%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(37)	(37)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(37)	(37)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(37)	(37)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	7 838	7 838	303	3.9%	(1 155)	(14.7%)	6 219	79.3%	5 367	68.5%	2 991	(12.6%)	107.9%
Cash/cash equivalents at the year begin:	8 648	8 648	1 020	11.8%	1 324	15.3%	168	1.9%	1 020	11.8%	1 341	12.9%	(87.4%)
Cash/cash equivalents at the year end:	16 486	16 486	1 324	8.0%	168	1.0%	6 388	38.7%	6 388	38.7%	4 332	18.5%	47.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	8	3.1%	9	3.2%	8	3.0%	249	90.8%	275	18.3%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	114	9.3%	93	7.6%	76	6.2%	940	76.9%	1 223	81.7%	-	-	-
Total By Income Source	122	8.2%	102	6.8%	85	5.6%	1 190	79.4%	1 498	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	62	8.5%	72	9.8%	62	8.5%	533	73.2%	729	48.6%	-	-	-
Commercial	35	5.1%	16	2.3%	12	1.8%	618	90.8%	681	45.5%	-	-	-
Households	25	28.7%	14	16.3%	11	12.0%	38	43.0%	88	5.9%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	122	8.2%	102	6.8%	85	5.6%	1 190	79.4%	1 498	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	1	100.0%	-	-	-	-	1	100.0%
Total	-	-	1	100.0%	-	-	-	-	1	100.0%

Contact Details

Municipal Manager	Mr Christiaan Fortuin	027 712 8000
Financial Manager	Mr Rajiv Datadin	027 712 8021

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: UBUNTU (NC071)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	113 261	113 261	31 839	28.1%	34 335	30.3%	22 314	19.7%	88 487	78.1%	100 024	153.6%	(77.7%)
Property rates	10 882	10 882	-	-	-	-	-	-	-	-	3 114	63.9%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	17 104	17 104	3 240	18.9%	2 501	14.6%	2 457	14.4%	8 198	47.9%	8 010	131.4%	(69.3%)
Service charges - water revenue	7 340	7 340	16 482	224.5%	1 436	19.6%	12 389	168.8%	30 306	412.9%	20 959	407.3%	(40.9%)
Service charges - sanitation revenue	3 451	3 451	907	26.3%	914	26.5%	850	24.6%	2 671	77.4%	3 426	250.1%	(75.2%)
Service charges - refuse revenue	4 083	4 083	960	23.5%	952	23.3%	878	21.5%	2 791	68.4%	3 206	530.3%	(72.6%)
Service charges - other	30	30	0	6%	-	-	-	-	0	6%	168	-	(100.0%)
Rental of facilities and equipment	118	118	50	42.3%	29	24.8%	-	-	79	67.1%	78	65.6%	(100.0%)
Interest earned - external investments	106	106	98	92.9%	87	82.6%	102	96.6%	288	272.0%	268	117.5%	(61.9%)
Interest earned - outstanding debtors	4 750	4 750	223	4.7%	2	-	1 177	24.8%	1 402	29.5%	3 055	214.4%	(61.5%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	26 589	26 589	4	-	4	-	1	-	9	-	16	2.3%	(91.0%)
Licences and permits	-	-	7	-	26	-	17	-	51	-	607	111.4%	(97.1%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	31 952	31 952	-	-	28 192	88.2%	3 580	11.2%	31 772	99.4%	55 055	257.5%	(93.5%)
Other own revenue	6 857	6 857	9 869	143.9%	191	2.8%	862	12.6%	10 921	159.3%	2 063	59.8%	(58.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	110 139	110 139	20 304	18.4%	25 761	23.4%	23 982	21.8%	70 047	63.6%	137 750	191.8%	(82.6%)
Employee related costs	38 548	38 548	7 025	18.2%	7 134	18.5%	6 923	18.0%	21 081	54.7%	25 326	128.7%	(72.7%)
Remuneration of councillors	2 002	2 002	512	25.6%	443	22.1%	441	22.0%	1 396	69.7%	1 437	113.2%	(69.3%)
Debt impairment	25 587	25 587	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	4 496	4 496	-	-	-	-	-	-	-	-	-	-	-
Finance charges	1 162	1 162	382	32.8%	1 679	144.5%	1 680	144.6%	3 741	322.0%	4 063	1 605.3%	(58.6%)
Bulk purchases	15 236	15 236	8 668	56.9%	9 283	60.9%	6 728	44.2%	24 679	162.0%	12 573	186.8%	(46.5%)
Other Materials	3 768	3 768	59	1.6%	85	2.3%	195	5.2%	340	9.0%	1 204	116.7%	(83.8%)
Contracted services	650	650	101	15.5%	-	-	-	-	101	15.5%	265	131.1%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	58.7%	-
Other expenditure	18 690	18 690	3 558	19.0%	7 137	38.2%	8 015	42.9%	18 710	100.1%	92 882	310.1%	(91.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	3 123	3 123	11 535		8 574		(1 668)		18 440		(37 727)		
Transfers recognised - capital	15 063	15 063	6 350	42.2%	-	-	5 254	34.9%	11 604	77.0%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	18 186	18 186	17 885		8 574		3 586		30 044		(37 727)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	18 186	18 186	17 885		8 574		3 586		30 044		(37 727)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	18 186	18 186	17 885		8 574		3 586		30 044		(37 727)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	18 186	18 186	17 885		8 574		3 586		30 044		(37 727)		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	15 063	15 063	4 033	26.8%	1 489	9.9%	2 130	14.1%	7 651	50.8%	-	36.2%	(100.0%)
National Government	15 063	15 063	4 033	26.8%	1 489	9.9%	2 130	14.1%	7 651	50.8%	-	33.8%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	15 063	15 063	4 033	26.8%	1 489	9.9%	2 130	14.1%	7 651	50.8%	-	33.8%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	15 063	15 063	4 033	26.8%	1 489	9.9%	2 130	14.1%	7 651	50.8%	-	36.2%	(100.0%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	10 063	10 063	4 033	40.1%	1 489	14.8%	2 130	21.2%	7 651	76.0%	-	35.9%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	10 063	10 063	4 033	40.1%	1 489	14.8%	2 130	21.2%	7 651	76.0%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	5 000	5 000	-	-	-	-	-	-	-	-	-	-	-
Electricity	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-
Water	4 000	4 000	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	96 125	96 125	20 523	21.3%	27 245	28.3%	17 843	18.6%	65 611	68.3%	75 520	119.2%	(76.4%)
Property rates, penalties and collection charges	4 353	4 353	710	16.3%	1 058	24.3%	1 311	30.1%	3 080	70.8%	2 783	209.5%	(52.9%)
Service charges	19 633	19 633	2 528	12.9%	8 579	43.7%	3 334	17.0%	14 441	73.6%	38 594	490.7%	(91.4%)
Other revenue	20 269	20 269	17 002	83.9%	4 019	19.8%	1 445	7.1%	22 466	110.8%	1 723	19.3%	(16.2%)
Government - operating	31 952	31 952	-	-	13 392	41.9%	11 753	36.8%	25 145	78.7%	28 034	128.8%	(58.1%)
Government - capital	15 063	15 063	-	-	-	-	-	-	-	-	-	-	-
Interest	4 855	4 855	282	5.8%	196	4.0%	-	-	478	9.8%	4 387	179.6%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(77 463)	(77 463)	(41 338)	53.4%	(20 125)	26.0%	(13 809)	17.8%	(75 273)	97.2%	(73 031)	112.5%	(81.1%)
Suppliers and employees	(76 301)	(76 301)	(21 887)	28.7%	(20 125)	26.4%	(13 809)	18.1%	(55 822)	73.2%	(69 653)	174.9%	(80.2%)
Finance charges	(1 162)	(1 162)	(382)	32.8%	-	-	-	-	(382)	32.8%	(3 378)	61.9%	(100.0%)
Transfers and grants	-	-	(19 070)	-	-	-	-	-	(19 070)	-	-	-	-
Net Cash from/(used) Operating Activities	18 662	18 662	(20 816)	(111.5%)	7 119	38.1%	4 034	21.6%	(9 663)	(51.8%)	2 489	160.4%	62.1%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(15 063)	(15 063)	(4 033)	26.8%	(2 267)	15.1%	(3 568)	23.7%	(9 868)	65.5%	-	46.0%	(100.0%)
Capital assets	(15 063)	(15 063)	(4 033)	26.8%	(2 267)	15.1%	(3 568)	23.7%	(9 868)	65.5%	-	46.0%	(100.0%)
Net Cash from/(used) Investing Activities	(15 063)	(15 063)	(4 033)	26.8%	(2 267)	15.1%	(3 568)	23.7%	(9 868)	65.5%	-	46.0%	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 000)	(1 000)	(52)	5.2%	(26)	2.6%	(78)	7.8%	(157)	15.7%	-	-	(100.0%)
Repayment of borrowing	(1 000)	(1 000)	(52)	5.2%	(26)	2.6%	(78)	7.8%	(157)	15.7%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(1 000)	(1 000)	(52)	5.2%	(26)	2.6%	(78)	7.8%	(157)	15.7%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	2 599	2 599	(24 901)	(957.9%)	4 826	185.6%	387	14.9%	(19 688)	(757.4%)	2 489	536.5%	(84.4%)
Cash/cash equivalents at the year begin:	2 633	2 633	3 456	131.3%	(21 445)	(814.5%)	(16 619)	(631.2%)	3 456	131.3%	13 460	59.6%	(223.5%)
Cash/cash equivalents at the year end:	5 232	5 232	(21 445)	(409.9%)	(16 619)	(317.6%)	(16 232)	(310.2%)	(16 232)	(310.2%)	15 949	459.1%	(201.8%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	622	2.3%	512	1.9%	572	2.1%	25 521	93.7%	27 226	33.4%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	689	9.6%	536	7.4%	639	8.9%	5 331	74.1%	7 196	8.8%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	490	3.0%	443	2.7%	395	2.4%	15 062	91.9%	16 390	20.1%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	351	2.6%	376	2.8%	346	2.5%	12 572	92.1%	13 645	16.7%	-	-	-
Receivables from Exchange Transactions - Waste Management	357	2.3%	367	2.3%	347	2.2%	14 721	93.2%	15 793	19.4%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	21	1.6%	21	1.5%	19	1.4%	1 270	95.4%	1 330	1.6%	-	-	-
Total By Income Source	2 530	3.1%	2 255	2.8%	2 318	2.8%	74 477	91.3%	81 581	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	239	5.1%	226	4.8%	235	5.0%	4 017	85.2%	4 718	5.8%	-	-	-
Commercial	581	6.5%	453	5.0%	436	4.8%	7 520	83.7%	8 990	11.0%	-	-	-
Households	1 710	2.5%	1 576	2.3%	1 647	2.4%	62 940	92.7%	67 873	83.2%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 530	3.1%	2 255	2.8%	2 318	2.8%	74 477	91.3%	81 581	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 796	8.7%	1 867	9.0%	102	.5%	16 956	81.8%	20 721	82.3%
Bulk Water	117	10.4%	-	-	152	13.6%	849	76.0%	1 118	4.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	403	100.0%	-	-	-	-	-	-	403	1.6%
Loan repayments	26	100.0%	-	-	-	-	-	-	26	.1%
Trade Creditors	(148)	(15.8%)	391	41.6%	(7)	(.8%)	703	74.9%	939	3.7%
Auditor-General	233	11.8%	1 210	61.1%	536	27.1%	-	-	1 979	7.9%
Other	-	-	-	-	-	-	-	-	-	-
Total	2 426	9.6%	3 468	13.8%	783	3.1%	18 509	73.5%	25 186	100.0%

Contact Details

Municipal Manager	Mr Thandazani Makhoba	053 621 0026
Financial Manager	Mr Romano Asperito Jacobs	053 621 0026

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: UMSOBOMVU (NC072)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	132 394	133 568	41 652	31.5%	36 938	27.9%	19 397	14.5%	97 987	73.4%	31 259	75.4%	(37.9%)
Property rates	9 266	9 855	3 866	41.7%	1 920	20.7%	1 900	19.3%	7 687	78.0%	1 724	77.2%	10.3%
Property rates - penalties and collection charges	-	-	-		-		-		-		73	75.2%	(100.0%)
Service charges - electricity revenue	34 448	31 796	7 162	20.8%	6 918	20.1%	7 791	24.5%	21 871	68.8%	6 792	56.5%	14.7%
Service charges - water revenue	12 846	12 986	4 836	37.6%	9 262	72.1%	(10 533)	(81.1%)	3 565	27.5%	3 827	69.7%	(390.4%)
Service charges - sanitation revenue	8 284	8 600	2 577	31.1%	2 607	31.5%	2 643	30.7%	7 827	91.0%	2 372	73.5%	11.4%
Service charges - refuse revenue	5 749	6 235	1 874	32.6%	155	2.7%	732	11.7%	2 761	44.3%	1 763	78.3%	(58.5%)
Service charges - other	-	-	(163)		-		-		(163)		(101)	-	(100.0%)
Rental of facilities and equipment	271	276	56	20.6%	118	43.4%	94	33.8%	267	96.6%	89	72.4%	4.6%
Interest earned - external investments	560	532	122	21.8%	129	23.0%	47	8.8%	298	55.9%	99	60.5%	(52.4%)
Interest earned - outstanding debtors	2 197	2 926	(9)	(.4%)	1 012	46.1%	1 042	35.6%	2 044	69.9%	492	91.1%	111.7%
Dividends received	-	-	-		-		-		-		-	-	-
Fines	6 093	6 963	1 970	32.3%	1 295	21.3%	2 712	39.0%	5 978	85.9%	3 118	95.8%	(13.0%)
Licences and permits	2 285	2 396	724	31.7%	526	23.0%	706	29.5%	1 957	81.7%	731	86.0%	(3.3%)
Agency services	218	326	-	-	132	60.6%	94	28.8%	226	69.3%	-	-	(100.0%)
Transfers recognised - operational	44 920	45 088	18 466	41.1%	10 899	24.3%	10 836	24.0%	40 201	89.2%	10 281	98.9%	5.4%
Other own revenue	5 256	5 588	172	3.3%	1 965	37.4%	1 333	23.9%	3 470	62.1%	200	9.1%	565.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	149 292	150 296	25 665	17.2%	26 786	17.9%	27 551	18.3%	80 001	53.2%	30 393	64.8%	(9.4%)
Employee related costs	49 356	48 382	10 587	21.4%	11 157	22.6%	11 363	23.5%	33 106	68.4%	10 356	64.7%	9.7%
Remuneration of councillors	3 717	3 859	869	23.4%	858	23.1%	1 118	29.0%	2 846	73.7%	833	71.5%	34.1%
Debt impairment	11 388	11 388	-	-	-	-	-	-	-	-	516	31.7%	(100.0%)
Depreciation and asset impairment	25 827	25 827	-	-	-	-	-	-	-	-	2 457	58.4%	(100.0%)
Finance charges	260	119	27	10.6%	19	7.2%	10	8.1%	56	46.9%	43	67.5%	(77.7%)
Bulk purchases	23 388	20 828	6 041	25.8%	3 228	13.8%	5 951	28.6%	15 220	73.1%	4 706	66.6%	26.5%
Other Materials	-	-	-	-	165	-	72	-	238	-	-	-	(100.0%)
Contracted services	1 124	1 124	-	-	3 034	270.0%	1 267	112.8%	4 301	382.8%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	1 782	70.3%	(100.0%)
Other expenditure	34 212	38 749	8 140	23.8%	8 324	24.3%	7 770	20.1%	24 234	62.5%	9 700	78.0%	(19.9%)
Loss on disposal of PPE	20	20	-	-	-	-	-	-	-	-	-	(8.6%)	-
Surplus/(Deficit)	(16 898)	(16 728)	15 987		10 153		(8 154)		17 986		866		
Transfers recognised - capital	17 031	28 857	-	-	-	-	0	-	0	-	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	134	12 128	15 987		10 153		(8 154)		17 986		866		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	134	12 128	15 987		10 153		(8 154)		17 986		866		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	134	12 128	15 987		10 153		(8 154)		17 986		866		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	134	12 128	15 987		10 153		(8 154)		17 986		866		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	20 781	40 732	6 486	31.2%	8 645	41.6%	5 067	12.4%	20 198	49.6%	4 612	54.9%	9.9%
National Government	17 031	18 222	6 486	38.1%	8 645	50.8%	5 067	27.8%	20 198	110.8%	4 612	58.7%	9.9%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	17 031	18 222	6 486	38.1%	8 645	50.8%	5 067	27.8%	20 198	110.8%	4 612	58.7%	9.9%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 750	22 511	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	20 781	40 732	6 486	31.2%	8 645	41.6%	5 067	12.4%	20 198	49.6%	4 612	54.9%	9.9%
Governance and Administration	3 500	3 510	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	3 500	3 510	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	250	9 216	2 699	1 079.7%	1 609	643.6%	-	-	4 308	46.7%	-	-	-
Community & Social Services	250	250	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	8 966	2 699	-	1 609	-	-	-	4 308	48.0%	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	11 031	17 371	1 583	14.3%	6 024	54.6%	3 753	21.6%	11 360	65.4%	275	8.4%	1 262.4%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	11 031	17 371	1 583	14.3%	6 024	54.6%	3 753	21.6%	11 360	65.4%	275	8.4%	1 262.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	6 000	10 635	2 204	36.7%	1 012	16.9%	1 314	12.4%	4 530	42.6%	4 337	116.6%	(69.7%)
Electricity	2 000	6 635	2 204	110.2%	824	41.2%	-	-	3 028	45.6%	2 375	41.1%	(100.0%)
Water	4 000	4 000	-	-	188	4.7%	86	2.2%	274	6.8%	-	-	(100.0%)
Waste Water Management	-	-	-	-	-	-	1 228	-	1 228	-	1 962	-	(37.4%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	134 313	140 198	55 222	41.1%	49 585	36.9%	34 592	24.7%	139 399	99.4%	37 415	90.1%	(7.5%)
Property rates, penalties and collection charges	9 266	8 870	1 216	13.1%	2 572	27.8%	1 352	15.2%	5 139	57.9%	1 652	54.2%	(18.2%)
Service charges	46 856	39 401	7 849	16.8%	8 658	18.5%	9 465	24.0%	25 972	65.9%	8 756	49.2%	8.1%
Other revenue	14 123	15 549	20 120	142.5%	18 367	130.0%	19 449	125.1%	57 936	372.6%	4 777	180.8%	307.1%
Government - operating	44 920	45 088	18 466	41.1%	10 898	24.3%	-	-	29 364	65.1%	10 281	98.9%	(100.0%)
Government - capital	17 031	28 857	7 450	43.7%	7 950	46.7%	3 212	11.1%	18 612	64.5%	11 286	128.0%	(71.5%)
Interest	2 116	2 434	122	5.8%	1 140	53.9%	1 114	45.8%	2 376	97.6%	663	33.0%	68.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(110 933)	(104 790)	(47 358)	42.7%	(45 290)	40.8%	(31 874)	30.4%	(124 522)	118.8%	(26 277)	90.3%	21.3%
Suppliers and employees	(110 673)	(104 671)	(45 976)	41.5%	(43 645)	39.4%	(30 136)	28.8%	(119 756)	114.4%	(24 306)	90.9%	24.0%
Finance charges	(260)	(119)	(27)	10.6%	(19)	7.2%	(12)	10.1%	(58)	48.9%	(43)	67.5%	(72.3%)
Transfers and grants	-	-	(1 354)	-	(1 627)	-	(1 726)	-	(4 707)	-	(1 927)	81.1%	(10.5%)
Net Cash from/(used) Operating Activities	23 380	35 408	7 864	33.6%	4 294	18.4%	2 718	7.7%	14 877	42.0%	11 138	89.5%	(75.6%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(20 781)	(34 622)	(6 459)	31.1%	(8 645)	41.6%	(5 067)	14.6%	(20 172)	58.3%	(8 266)	66.4%	(38.7%)
Capital assets	(20 781)	(34 622)	(6 459)	31.1%	(8 645)	41.6%	(5 067)	14.6%	(20 172)	58.3%	(8 266)	66.4%	(38.7%)
Net Cash from/(used) Investing Activities	(20 781)	(34 622)	(6 459)	31.1%	(8 645)	41.6%	(5 067)	14.6%	(20 172)	58.3%	(8 266)	66.4%	(38.7%)
Cash Flow from Financing Activities													
Receipts	170	170	17	10.2%	17	10.0%	16	9.4%	50	29.6%	16	46.7%	.7%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	170	170	17	10.2%	17	10.0%	16	9.4%	50	29.6%	16	46.7%	.7%
Payments	(979)	(979)	(295)	30.1%	(307)	31.4%	(259)	26.5%	(862)	88.0%	(283)	102.9%	(8.2%)
Repayment of borrowing	(979)	(979)	(295)	30.1%	(307)	31.4%	(259)	26.5%	(862)	88.0%	(283)	102.9%	(8.2%)
Net Cash from/(used) Financing Activities	(809)	(809)	(277)	34.3%	(291)	35.9%	(243)	30.1%	(811)	100.2%	(267)	115.3%	(8.8%)
Net Increase/(Decrease) in cash held	1 789	(24)	1 128	63.0%	(4 641)	(259.4%)	(2 593)	10 975.2%	(6 106)	25 847.4%	2 605	244.0%	(199.5%)
Cash/cash equivalents at the year begin:	28 154	17 114	17 114	60.8%	18 242	64.8%	13 601	79.5%	17 114	100.0%	27 925	100.0%	(51.3%)
Cash/cash equivalents at the year end:	29 943	17 091	18 242	60.9%	13 601	45.4%	11 008	64.4%	11 008	64.4%	30 530	127.9%	(63.9%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	(4 686)	(9.9%)	1 547	3.3%	1 036	2.2%	49 475	104.4%	47 373	33.8%	-	-	1 800
Trade and Other Receivables from Exchange Transactions - Electricity	2 943	29.5%	588	5.9%	561	5.6%	5 900	59.1%	9 992	7.1%	-	-	508
Receivables from Non-exchange Transactions - Property Rates	70	.6%	340	2.8%	311	2.5%	11 552	94.1%	12 273	8.7%	-	-	1 760
Receivables from Exchange Transactions - Waste Water Management	717	2.7%	644	2.4%	591	2.2%	24 795	92.7%	26 748	19.1%	-	-	2 645
Receivables from Exchange Transactions - Waste Management	321	1.1%	487	1.6%	461	1.6%	28 304	95.7%	29 573	21.1%	-	-	3 646
Receivables from Exchange Transactions - Property Rental Debtors	(63)	(1.6%)	33	.8%	33	.9%	3 908	99.9%	3 911	2.8%	-	-	631
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	10 393	100.0%	10 393	7.4%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2)	(7.9%)	2	7.6%	9	34.9%	18	65.5%	27	-	-	-	-
Total By Income Source	(699)	(.5%)	3 641	2.6%	3 003	2.1%	134 345	95.8%	140 290	100.0%	-	-	10 989
Debtors Age Analysis By Customer Group													
Organs of State	586	10.4%	433	7.7%	474	8.4%	4 145	73.5%	5 638	4.0%	-	-	-
Commercial	2 421	28.2%	488	5.7%	411	4.8%	5 258	61.3%	8 578	6.1%	-	-	-
Households	(3 706)	(2.9%)	2 720	2.2%	2 118	1.7%	124 942	99.1%	126 074	89.9%	-	-	10 989
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	(699)	(.5%)	3 641	2.6%	3 003	2.1%	134 345	95.8%	140 290	100.0%	-	-	10 989

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 778	100.0%	-	-	-	-	-	-	1 778	85.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	302	100.0%	-	-	-	-	-	-	302	14.5%
Total	2 080	100.0%	-	-	-	-	-	-	2 080	100.0%

Contact Details

Municipal Manager	Mr Amos China Mpela	051 753 0777
Financial Manager	Mr Dionne Timotheus Visagie	051 753 0777

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: EMTHANJENI (NC073)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	225 257	225 257	66 249	29.4%	51 259	22.8%	50 989	22.6%	168 496	74.8%	50 623	68.1%	.7%
Property rates	27 763	27 763	16 603	59.8%	4 260	15.3%	4 336	15.6%	25 199	90.8%	6 965	83.6%	(37.7%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	58 966	58 966	13 440	22.8%	11 892	20.2%	12 642	21.4%	37 974	64.4%	12 200	70.5%	3.6%
Service charges - water revenue	30 346	30 346	7 145	23.5%	7 341	24.2%	8 055	26.5%	22 541	74.3%	7 252	74.1%	11.1%
Service charges - sanitation revenue	18 938	18 938	4 335	22.9%	4 337	22.9%	4 338	22.9%	13 010	68.7%	4 063	70.7%	6.8%
Service charges - refuse revenue	11 301	11 301	2 488	22.0%	2 488	22.0%	2 490	22.0%	7 466	66.1%	2 338	70.2%	6.5%
Service charges - other	125	125	103	82.5%	105	84.0%	105	83.8%	313	250.3%	93	251.7%	13.2%
Rental of facilities and equipment	789	789	195	24.8%	221	28.1%	218	27.6%	634	80.4%	207	78.0%	5.1%
Interest earned - external investments	931	931	39	4.2%	26	2.8%	69	7.4%	134	14.4%	49	8.9%	40.2%
Interest earned - outstanding debtors	1 259	1 259	320	25.4%	431	34.2%	426	33.9%	1 177	93.5%	270	93.1%	57.7%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	3 720	3 720	89	2.4%	1 061	28.5%	45	1.2%	1 194	32.1%	440	44.4%	(89.7%)
Licences and permits	1 970	1 970	124	6.3%	100	5.1%	126	6.4%	350	17.7%	94	12.2%	33.6%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	40 761	40 761	16 119	39.5%	12 951	31.8%	11 867	29.1%	40 936	100.4%	10 694	53.7%	11.0%
Other own revenue	28 120	28 120	5 247	18.7%	5 986	21.3%	6 276	22.3%	17 509	62.3%	5 676	64.1%	10.6%
Gains on disposal of PPE	268	268	4	1.5%	60	22.4%	(4)	(1.5%)	60	22.4%	281	312.6%	(101.4%)
Operating Expenditure	231 349	231 349	53 776	23.2%	47 280	20.4%	51 378	22.2%	152 435	65.9%	47 454	66.5%	8.3%
Employee related costs	76 930	76 930	18 839	24.5%	19 215	25.0%	18 553	24.1%	56 607	73.6%	17 991	80.3%	3.1%
Remuneration of councillors	5 275	5 275	1 193	22.6%	1 193	22.6%	1 583	30.0%	3 969	75.2%	1 231	70.2%	28.6%
Debt impairment	7 578	7 578	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	9 056	9 056	-	-	-	-	-	-	-	-	-	-	-
Finance charges	2 055	2 055	9	.4%	2 781	135.3%	835	40.6%	3 624	176.4%	78	11.6%	967.8%
Bulk purchases	60 434	60 434	21 746	36.0%	8 675	14.4%	16 501	27.3%	46 923	77.6%	11 914	77.7%	38.5%
Other Materials	19 397	19 397	1 959	10.1%	4 152	21.4%	1 969	10.2%	8 080	41.7%	3 907	47.1%	(49.6%)
Contracted services	9 819	9 819	978	10.0%	1 093	11.1%	814	8.3%	2 885	29.4%	1 634	57.6%	(50.2%)
Transfers and grants	-	-	1 083	-	753	-	-	-	1 835	-	-	-	-
Other expenditure	40 805	40 805	7 970	19.5%	9 419	23.1%	11 123	27.3%	28 511	69.9%	10 698	69.6%	4.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(6 093)	(6 093)	12 472		3 978		(389)		16 061		3 169		
Transfers recognised - capital	32 292	32 292	9 000	27.9%	4 000	12.4%	8 258	25.6%	21 258	65.8%	4 000	32.8%	106.4%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	26 199	26 199	21 472		7 978		7 869		37 319		7 169		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	26 199	26 199	21 472		7 978		7 869		37 319		7 169		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	26 199	26 199	21 472		7 978		7 869		37 319		7 169		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	26 199	26 199	21 472		7 978		7 869		37 319		7 169		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	39 082	39 082	4 921	12.6%	8 975	23.0%	6 865	17.6%	20 762	53.1%	2 513	46.8%	173.2%
National Government	32 292	32 292	2 377	7.4%	7 139	22.1%	5 141	15.9%	14 656	45.4%	1 242	33.3%	313.9%
Provincial Government	-	-	1 159	-	-	-	1 027	-	2 186	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	32 292	32 292	3 536	10.9%	7 139	22.1%	6 168	19.1%	16 842	52.2%	1 242	50.2%	396.6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 790	6 790	1 385	20.4%	1 837	27.1%	698	10.3%	3 920	57.7%	1 271	41.2%	(45.1%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	39 082	39 082	4 921	12.6%	8 975	23.0%	6 865	17.6%	20 762	53.1%	2 513	46.8%	173.2%
Governance and Administration	3 185	3 185	1 028	32.3%	1 810	56.8%	663	20.8%	3 502	110.0%	29	4.1%	2 197.5%
Executive & Council	1 925	1 925	1 028	53.4%	1 692	87.9%	514	26.7%	3 234	168.0%	-	11.5%	(100.0%)
Budget & Treasury Office	1 260	1 260	-	-	119	9.4%	92	7.3%	211	16.7%	26	3.1%	257.2%
Corporate Services	-	-	-	-	-	-	57	-	57	-	3	5.1%	1 776.5%
Community and Public Safety	242	242	-	-	26	10.9%	34	14.2%	61	25.1%	1 000	230.2%	(96.6%)
Community & Social Services	120	120	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	65	65	-	-	26	40.7%	-	-	26	40.7%	1 000	1 333.3%	(100.0%)
Public Safety	57	57	-	-	-	-	34	60.4%	34	60.4%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	15 153	15 153	1 996	13.2%	720	4.7%	2 156	14.2%	4 872	32.2%	1 484	123.5%	45.3%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	15 153	15 153	1 996	13.2%	720	4.7%	2 156	14.2%	4 872	32.2%	1 484	123.5%	45.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	20 502	20 502	1 896	9.3%	6 419	31.3%	4 011	19.6%	12 327	60.1%	-	19.7%	(100.0%)
Electricity	6 400	6 400	1 579	24.7%	3 657	57.1%	1 342	21.0%	6 579	102.8%	-	40.1%	(100.0%)
Water	14 080	14 080	317	2.3%	2 762	19.6%	2 669	19.0%	5 748	40.8%	-	-	(100.0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	16.7%	-
Waste Management	22	22	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	246 350	246 350	73 885	30.0%	56 978	23.1%	52 079	21.1%	182 942	74.3%	55 312	75.9%	(5.8%)
Property rates, penalties and collection charges	24 942	24 942	5 884	23.6%	6 947	27.9%	6 226	25.0%	19 056	76.4%	5 508	63.1%	13.0%
Service charges	113 321	113 321	21 880	19.3%	23 176	20.5%	28 156	24.8%	73 211	64.6%	29 301	74.1%	(3.9%)
Other revenue	33 311	33 311	5 654	17.0%	7 368	22.1%	6 664	20.0%	19 686	59.1%	6 418	56.5%	3.8%
Government - operating	40 761	40 761	17 428	42.8%	12 462	30.6%	11 465	28.1%	41 355	101.5%	10 037	88.3%	14.2%
Government - capital	32 292	32 292	23 000	71.2%	7 000	21.7%	(500)	(1.5%)	29 500	91.4%	4 000	138.2%	(112.5%)
Interest	1 723	1 723	39	2.3%	26	1.5%	69	4.0%	134	7.8%	49	11.9%	40.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(207 596)	(207 596)	(53 780)	25.9%	(47 734)	23.0%	(51 378)	24.7%	(152 892)	73.6%	(47 454)	70.8%	8.3%
Suppliers and employees	(205 542)	(205 542)	(53 772)	26.2%	(44 953)	21.9%	(50 543)	24.6%	(149 268)	72.6%	(47 376)	72.4%	6.7%
Finance charges	(2 055)	(2 055)	(8)	.4%	(2 781)	135.3%	(835)	40.6%	(3 624)	176.4%	(78)	13.5%	967.9%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	38 753	38 753	20 105	51.9%	9 244	23.9%	701	1.8%	30 050	77.5%	7 858	157.5%	(91.1%)
Cash Flow from Investing Activities													
Receipts	268	268	4	1.5%	60	22.4%	(4)	(1.5%)	60	22.4%	281	300.4%	(101.4%)
Proceeds on disposal of PPE	268	268	4	1.5%	60	22.4%	(4)	(1.5%)	60	22.4%	281	300.4%	(101.4%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(39 082)	(39 082)	(4 921)	12.6%	(9 292)	23.8%	(6 865)	17.6%	(21 079)	53.9%	(2 513)	46.8%	173.2%
Capital assets	(39 082)	(39 082)	(4 921)	12.6%	(9 292)	23.8%	(6 865)	17.6%	(21 079)	53.9%	(2 513)	46.8%	173.2%
Net Cash from/(used) Investing Activities	(38 814)	(38 814)	(4 917)	12.7%	(9 232)	23.8%	(6 869)	17.7%	(21 019)	54.2%	(2 232)	45.0%	207.8%
Cash Flow from Financing Activities													
Receipts	95	95	18	19.3%	16	16.4%	29	30.6%	63	66.3%	(12)	18.5%	(335.8%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	95	95	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	18	-	16	-	29	-	63	-	(12)	18.5%	(335.8%)
Payments	-	-	-	-	-	-	(4 342)	-	(4 342)	-	-	48.5%	(100.0%)
Repayment of borrowing	-	-	-	-	-	-	(4 342)	-	(4 342)	-	-	48.5%	(100.0%)
Net Cash from/(used) Financing Activities	95	95	18	19.3%	16	16.4%	(4 313)	(4 550.8%)	(4 279)	(4 515.2%)	(12)	53.5%	34 940.2%
Net Increase/(Decrease) in cash held	34	34	15 206	44 795.8%	27	79.3%	(10 481)	(30 875.4%)	4 752	13 999.7%	5 614	(172.8%)	(286.7%)
Cash/cash equivalents at the year begin:	1 139	1 139	(1 021)	(89.7%)	14 185	1 245.9%	14 212	1 248.3%	(1 021)	(89.7%)	15 302	131.4%	(7.1%)
Cash/cash equivalents at the year end:	1 172	1 172	14 185	1 209.9%	14 212	1 212.2%	3 731	318.3%	3 731	318.3%	20 916	1 837.1%	(82.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	2 121	16.9%	1 579	12.6%	8 817	70.4%	12 517	28.0%	-	-	23 100
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	3 831	39.8%	1 856	19.3%	3 946	41.0%	9 633	21.5%	-	-	5 836
Receivables from Non-exchange Transactions - Property Rates	-	-	1 157	8.8%	754	5.8%	11 163	85.4%	13 074	29.2%	-	-	16 407
Receivables from Exchange Transactions - Waste Water Management	-	-	962	16.5%	683	11.7%	4 194	71.8%	5 839	13.0%	-	-	9 818
Receivables from Exchange Transactions - Waste Management	-	-	502	16.6%	352	11.6%	2 168	71.8%	3 022	6.8%	-	-	4 669
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	92	13.9%	70	10.6%	501	75.5%	664	1.5%	-	-	5 098
Total By Income Source	-	-	8 665	19.4%	5 294	11.8%	30 789	68.8%	44 748	100.0%	-	-	64 928
Debtors Age Analysis By Customer Group													
Organs of State	-	-	450	11.8%	420	11.0%	2 937	77.2%	3 806	8.5%	-	-	3 709
Commercial	-	-	1 734	43.2%	518	12.9%	1 764	43.9%	4 017	9.0%	-	-	1 505
Households	-	-	5 954	17.5%	3 983	11.7%	24 011	70.7%	33 948	75.9%	-	-	53 651
Other	-	-	527	17.7%	373	12.5%	2 077	69.8%	2 977	6.7%	-	-	6 063
Total By Customer Group	-	-	8 665	19.4%	5 294	11.8%	30 789	68.8%	44 748	100.0%	-	-	64 928

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	14 277	85.2%	592	3.5%	1 882	11.2%	-	-	16 751	74.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	5 891	100.0%	-	-	-	-	-	-	5 891	26.0%
Total	20 168	89.1%	592	2.6%	1 882	8.3%	-	-	22 642	100.0%

Contact Details

Municipal Manager	Mr Isak Visser	053 632 9100
Financial Manager	Mr Marcel Riccardo Ludwick	053 632 9100

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KAREEBERG (NC074)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	-	-	20 308	-	7 733	-	5 567	-	33 608	-	11 564	74.7%	(51.9%)
Property rates	-	-	5 060	-	-	-	-	-	5 060	-	-	100.1%	-
Property rates - penalties and collection charges	-	-	35	-	66	-	38	-	139	-	50	78.8%	(24.0%)
Service charges - electricity revenue	-	-	2 343	-	2 330	-	1 549	-	6 221	-	2 285	73.7%	(32.2%)
Service charges - water revenue	-	-	1 176	-	1 183	-	765	-	3 124	-	1 185	72.6%	(35.4%)
Service charges - sanitation revenue	-	-	829	-	776	-	507	-	2 111	-	731	80.9%	(30.6%)
Service charges - refuse revenue	-	-	1 007	-	985	-	640	-	2 632	-	948	74.3%	(32.5%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	125	-	12	-	112	-	249	-	113	99.8%	(.3%)
Interest earned - external investments	-	-	520	-	1 134	-	883	-	2 537	-	736	117.8%	19.9%
Interest earned - outstanding debtors	-	-	0	-	0	-	0	-	1	-	0	49.9%	(41.7%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	3	-	10	-	1	-	14	-	0	34.7%	9 991.7%
Licences and permits	-	-	6	-	4	-	3	-	14	-	3	184.6%	(7.2%)
Agency services	-	-	59	-	55	-	28	-	142	-	38	130.7%	(24.9%)
Transfers recognised - operational	-	-	8 983	-	865	-	872	-	10 720	-	5 394	93.9%	(83.8%)
Other own revenue	-	-	162	-	312	-	169	-	643	-	81	9.8%	110.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	-	-	12 825	-	13 794	-	7 369	-	33 988	-	11 071	56.1%	(33.4%)
Employee related costs	-	-	3 927	-	4 596	-	3 213	-	11 737	-	3 998	55.7%	(19.6%)
Remuneration of councillors	-	-	536	-	548	-	522	-	1 607	-	538	63.4%	(2.9%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	2 953	-	2 240	-	1 572	-	6 765	-	2 280	68.1%	(31.1%)
Other Materials	-	-	129	-	211	-	128	-	468	-	247	59.6%	(48.1%)
Contracted services	-	-	575	-	436	-	758	-	1 769	-	127	47.1%	496.0%
Transfers and grants	-	-	2 387	-	2 256	-	159	-	4 802	-	2 758	75.0%	(94.2%)
Other expenditure	-	-	2 303	-	3 506	-	1 016	-	6 825	-	1 123	69.1%	(9.5%)
Loss on disposal of PPE	-	-	16	-	-	-	-	-	16	-	-	-	-
Surplus/(Deficit)	-	-	7 483		(6 061)		(1 801)		(380)		493		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	635	9.7%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	-	-	7 483		(6 061)		(1 801)		(380)		1 128		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	-	-	7 483		(6 061)		(1 801)		(380)		1 128		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	-	-	7 483		(6 061)		(1 801)		(380)		1 128		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	-	7 483		(6 061)		(1 801)		(380)		1 128		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	-	-	-	-	2 343	-	725	-	3 068	-	670	27.2%	8.2%
National Government	-	-	-	-	2 343	-	725	-	3 068	-	670	27.2%	8.2%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	2 343	-	725	-	3 068	-	670	27.2%	8.2%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	-	-	-	-	2 343	-	725	-	3 068	-	670	27.2%	8.2%
Governance and Administration	-	-	-	-	39	-	673	-	712	-	-	-	(100.0%)
Executive & Council	-	-	-	-	39	-	673	-	712	-	-	-	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	97	104.6%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	62	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	35	83.9%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	35	84.8%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	35	84.8%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	2 304	-	52	-	2 356	-	538	8.9%	(90.4%)
Electricity	-	-	-	-	-	-	7	-	7	-	453	45.3%	(98.4%)
Water	-	-	-	-	873	-	-	-	873	-	-	6.6%	-
Waste Water Management	-	-	-	-	1 430	-	44	-	1 475	-	85	7.8%	(48.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	-	-	13 310	-	9 197	-	7 345	-	29 852	-	17 653	78.0%	(58.4%)
Property rates, penalties and collection charges	-	-	2 553	-	1 243	-	338	-	4 134	-	626	115.4%	(46.0%)
Service charges	-	-	646	-	3 254	-	2 075	-	5 975	-	2 546	42.1%	(18.5%)
Other revenue	-	-	261	-	395	-	2 466	-	3 121	-	190	68.9%	1 197.6%
Government - operating	-	-	9 341	-	865	-	872	-	11 078	-	5 696	101.5%	(84.7%)
Government - capital	-	-	509	-	2 343	-	725	-	3 577	-	7 859	81.0%	(90.8%)
Interest	-	-	0	-	1 096	-	870	-	1 967	-	737	130.7%	18.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(12 810)	-	(13 795)	-	(7 369)	-	(33 973)	-	(22 797)	150.3%	(67.7%)
Suppliers and employees	-	-	(10 423)	-	(11 538)	-	(7 210)	-	(29 171)	-	(20 039)	169.1%	(64.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	(2 387)	-	(2 256)	-	(159)	-	(4 802)	-	(2 758)	75.0%	(94.2%)
Net Cash from/(used) Operating Activities	-	-	500	-	(4 598)	-	(23)	-	(4 121)	-	(5 144)	(80.5%)	(99.5%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	6 352	471 648.6%	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	18	418.5%	(100.0%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	6 334	-	(100.0%)
Payments	-	-	(509)	-	(2 343)	-	(725)	-	(3 577)	-	(670)	27.2%	8.2%
Capital assets	-	-	(509)	-	(2 343)	-	(725)	-	(3 577)	-	(670)	27.2%	8.2%
Net Cash from/(used) Investing Activities	-	-	(509)	-	(2 343)	-	(725)	-	(3 577)	-	5 682	(142.0%)	(112.8%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	24	408.1%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	24	408.1%	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	24	408.1%	(100.0%)
Net Increase/(Decrease) in cash held	-	-	(9)	-	(6 941)	-	(748)	-	(7 698)	-	562	745.0%	(233.2%)
Cash/cash equivalents at the year begin:	-	-	22 956	-	22 947	-	16 006	-	22 956	-	35 880	92.0%	(55.4%)
Cash/cash equivalents at the year end:	-	-	22 947	-	16 006	-	15 258	-	15 258	-	36 441	134.7%	(58.1%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group													
Orgons of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Moggamat Faried Manuel	053 382 3012
Financial Manager	Mrs Tharine de Kock (Acting)	053 382 3012

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: RENOSTERBERG (NC075)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	46 212	46 212	4 640	10.0%	9 959	21.6%	2 948	6.4%	17 547	38.0%	3 347	55.6%	(11.9%)
Property rates	4 469	4 469	1 399	31.3%	371	8.3%	370	8.3%	2 140	47.9%	386	97.3%	(4.0%)
Property rates - penalties and collection charges	-	-	-		-		-		-		-	-	-
Service charges - electricity revenue	6 189	6 189	1 136	18.3%	1 060	17.1%	980	15.8%	3 176	51.3%	838	53.2%	16.9%
Service charges - water revenue	1 870	1 870	1 277	68.3%	1 255	67.1%	759	40.6%	3 291	176.0%	1 266	144.6%	(40.1%)
Service charges - sanitation revenue	1 861	1 861	336	18.1%	370	19.9%	372	20.0%	1 078	57.9%	330	69.4%	12.9%
Service charges - refuse revenue	1 321	1 321	273	20.6%	391	29.6%	243	18.4%	907	68.7%	245	69.2%	(.8%)
Service charges - other	-	-	24	-	122	-	-	-	145	-	-	-	-
Rental of facilities and equipment	193	193	21	11.0%	21	11.0%	42	22.0%	85	44.0%	51	116.4%	(16.8%)
Interest earned - external investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	13	13	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	1	1	-	-	-	-	-	-	-	-	-	-	-
Agency services	79	79	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	29 079	29 079	-	-	6 284	21.6%	-	-	6 284	21.6%	-	48.1%	-
Other own revenue	68	68	174	256.5%	86	126.1%	181	265.9%	441	648.5%	231	42.4%	(21.8%)
Gains on disposal of PPE	1 070	1 070	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	46 212	46 212	9 009	19.5%	10 097	21.8%	5 860	12.7%	24 966	54.0%	7 055	50.6%	(16.9%)
Employee related costs	16 310	16 310	4 181	25.6%	4 189	25.7%	2 730	16.7%	11 100	68.1%	3 871	86.0%	(29.5%)
Remuneration of councillors	2 466	2 466	678	27.5%	678	27.5%	452	18.3%	1 808	73.3%	677	80.7%	(33.3%)
Debt impairment	794	794	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	1 464	1 464	-	-	-	-	-	-	-	-	-	-	-
Finance charges	525	525	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	13 282	13 282	-	-	2 830	21.3%	897	6.8%	3 727	28.1%	877	19.5%	2.3%
Other Materials	538	538	41	7.6%	9	1.6%	1	.2%	51	9.4%	51	57.4%	(97.6%)
Contracted services	66	66	-	-	300	452.7%	680	1 026.1%	980	1 478.8%	-	-	(100.0%)
Transfers and grants	5 600	5 600	2 965	52.9%	744	13.3%	537	9.6%	4 246	75.8%	569	22.3%	(5.5%)
Other expenditure	5 166	5 166	1 144	22.1%	1 347	26.1%	563	10.9%	3 054	59.1%	1 011	60.8%	(44.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	0	0	(4 369)		(137)		(2 912)		(7 419)		(3 708)		
Transfers recognised - capital	24 027	24 027	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	24 027	24 027	(4 369)		(137)		(2 912)		(7 419)		(3 708)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	24 027	24 027	(4 369)		(137)		(2 912)		(7 419)		(3 708)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	24 027	24 027	(4 369)		(137)		(2 912)		(7 419)		(3 708)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	24 027	24 027	(4 369)		(137)		(2 912)		(7 419)		(3 708)		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	24 027	24 027	5 930	24.7%	3 256	13.6%	5 535	23.0%	14 721	61.3%	236	52.9%	2 246.7%
National Government	24 027	24 027	5 930	24.7%	3 256	13.6%	5 535	23.0%	14 721	61.3%	236	52.9%	2 246.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	24 027	24 027	5 930	24.7%	3 256	13.6%	5 535	23.0%	14 721	61.3%	236	52.9%	2 246.7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	24 027	24 027	5 930	24.7%	3 256	13.6%	5 535	23.0%	14 721	61.3%	236	52.9%	2 246.7%
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	8 027	8 027	560	7.0%	1 703	21.2%	1 887	23.5%	4 150	51.7%	-	52.5%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	8 027	8 027	560	7.0%	1 703	21.2%	1 887	23.5%	4 150	51.7%	-	52.5%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	16 000	16 000	5 371	33.6%	1 553	9.7%	3 647	22.8%	10 571	66.1%	236	55.8%	1 446.5%
Electricity	3 000	3 000	1 478	49.3%	785	26.2%	293	9.8%	2 557	85.2%	236	55.8%	24.3%
Water	13 000	13 000	3 892	29.9%	768	5.9%	3 354	25.8%	8 014	61.6%	-	-	(100.0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	69 535	69 535	17 248	24.8%	8 335	12.0%	3 649	5.2%	29 232	42.0%	5 789	34.7%	(37.0%)
Property rates, penalties and collection charges	4 469	4 469	400	9.0%	184	4.1%	121	2.7%	705	15.8%	157	29.7%	(23.0%)
Service charges	11 607	11 607	1 072	9.2%	1 204	10.4%	508	4.4%	2 784	24.0%	1 320	26.2%	(61.5%)
Other revenue	354	354	33	9.4%	214	60.6%	20	5.6%	267	75.5%	112	16.3%	(82.5%)
Government - operating	29 079	29 079	3 993	13.7%	6 284	21.6%	-	-	10 277	35.3%	3 900	50.4%	(100.0%)
Government - capital	24 027	24 027	11 750	48.9%	449	1.9%	3 000	12.5%	15 199	63.3%	300	16.0%	900.0%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(44 321)	(44 321)	(6 044)	13.6%	(9 353)	21.1%	(2 564)	5.8%	(17 961)	40.5%	(5 106)	40.3%	(49.8%)
Suppliers and employees	(38 721)	(38 721)	(6 044)	15.6%	(9 353)	24.2%	(2 564)	6.6%	(17 961)	46.4%	(5 106)	46.1%	(49.8%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(5 600)	(5 600)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	25 214	25 214	11 204	44.4%	(1 017)	(4.0%)	1 085	4.3%	11 271	44.7%	683	14.3%	58.7%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(24 027)	(24 027)	-	-	-	-	-	-	-	-	-	29.9%	-
Capital assets	(24 027)	(24 027)	-	-	-	-	-	-	-	-	-	29.9%	-
Net Cash from/(used) Investing Activities	(24 027)	(24 027)	-	-	-	-	-	-	-	-	-	29.9%	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	1 187	1 187	11 204	944.0%	(1 017)	(85.7%)	1 085	91.4%	11 271	949.7%	683	(25.3%)	58.7%
Cash/cash equivalents at the year begin:	-	-	-	-	11 204	-	10 187	-	-	-	(1 505)	-	(776.9%)
Cash/cash equivalents at the year end:	1 187	1 187	11 204	944.0%	10 187	858.3%	11 271	949.7%	11 271	949.7%	(822)	(22.9%)	(1 472.0%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	852	4.8%	468	2.7%	-	-	16 324	92.5%	17 645	30.0%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	902	4.7%	459	2.4%	-	-	17 679	92.9%	19 040	32.4%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	390	3.9%	186	1.8%	-	-	9 489	94.3%	10 065	17.1%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	380	5.3%	185	2.6%	-	-	6 538	92.0%	7 103	12.1%	-	-	-
Receivables from Exchange Transactions - Waste Management	252	5.1%	123	2.5%	-	-	4 587	92.5%	4 962	8.4%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3	100.0%	-	-	-	-	-	-	3	-	-	-	-
Total By Income Source	2 778	4.7%	1 422	2.4%	-	-	54 618	92.9%	58 818	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	78	1.9%	44	1.1%	-	-	4 007	97.0%	4 130	7.0%	-	-	-
Commercial	441	8.2%	155	2.9%	-	-	4 754	88.9%	5 350	9.1%	-	-	-
Households	2 259	4.7%	1 108	2.3%	-	-	44 723	93.0%	48 090	81.8%	-	-	-
Other	-	-	114	9.1%	-	-	1 134	90.9%	1 247	2.1%	-	-	-
Total By Customer Group	2 778	4.7%	1 422	2.4%	-	-	54 618	92.9%	58 818	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 244	2.2%	1 341	2.4%	-	-	53 088	95.4%	55 672	78.4%
Bulk Water	29	.9%	40	1.3%	32	1.0%	2 975	96.7%	3 075	4.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	57	11.1%	7	1.3%	24	4.7%	424	82.9%	511	.7%
Auditor-General	79	.8%	88	.9%	87	.8%	9 998	97.5%	10 252	14.4%
Other	12	.8%	39	2.7%	142	9.6%	1 278	86.9%	1 471	2.1%
Total	1 421	2.0%	1 515	2.1%	284	.4%	67 762	95.5%	70 981	100.0%

Contact Details

Municipal Manager	Mr G Veli	053 066 0041
Financial Manager	Mr Disang Molaole	053 663 0041

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: THEMBELIHLE (NC076)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	73 201	73 201	20 076	27.4%	12 801	17.5%	12 750	17.4%	45 627	62.3%	16 509	83.6%	(22.8%)
Property rates	7 571	7 571	4 133	54.6%	(35)	(.5%)	(26)	(.3%)	4 072	53.8%	(32)	108.7%	(18.8%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	13 261	13 261	3 077	23.2%	2 505	18.9%	3 221	24.3%	8 804	66.4%	3 111	77.8%	3.5%
Service charges - water revenue	5 604	5 604	1 100	19.6%	925	16.5%	1 028	18.3%	3 053	54.5%	1 095	55.9%	(6.1%)
Service charges - sanitation revenue	2 572	2 572	773	30.1%	804	31.3%	799	31.1%	2 376	92.4%	725	135.7%	10.2%
Service charges - refuse revenue	1 314	1 314	403	30.6%	410	31.2%	424	32.3%	1 237	94.1%	379	149.8%	12.1%
Service charges - other	-	-	197	-	119	-	220	-	536	-	205	-	7.4%
Rental of facilities and equipment	802	802	251	31.3%	263	32.8%	142	17.7%	656	81.8%	271	226.4%	(47.5%)
Interest earned - external investments	590	590	248	42.1%	100	16.9%	173	29.4%	522	88.4%	128	124.3%	34.9%
Interest earned - outstanding debtors	510	510	197	38.7%	162	31.8%	279	54.6%	638	125.1%	208	64.4%	33.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	3 580	3 580	93	2.6%	21	.6%	17	.5%	131	3.7%	19	1.4%	(9.4%)
Licences and permits	301	301	53	17.5%	97	32.4%	61	20.4%	212	70.2%	43	48.4%	41.8%
Agency services	80	80	160	199.3%	70	86.8%	60	75.1%	290	361.2%	67	-	(10.5%)
Transfers recognised - operational	26 023	26 023	9 087	34.9%	6 975	26.8%	6 160	23.7%	22 222	85.4%	9 605	105.4%	(35.9%)
Other own revenue	5 687	5 687	305	5.4%	381	6.7%	190	3.3%	876	15.4%	321	57.5%	(40.9%)
Gains on disposal of PPE	5 305	5 305	-	-	2	-	-	-	2	-	362	7.2%	(100.0%)
Operating Expenditure	65 802	65 802	11 739	17.8%	13 401	20.4%	13 845	21.0%	38 986	59.2%	13 858	58.8%	(.1%)
Employee related costs	26 961	26 961	6 440	23.9%	6 886	25.5%	6 374	23.6%	19 700	73.1%	5 477	72.9%	16.4%
Remuneration of councillors	2 640	2 640	690	26.1%	670	25.4%	860	32.6%	2 219	84.1%	657	61.8%	31.0%
Debt impairment	4 012	4 012	144	3.6%	10	.2%	398	9.9%	552	13.8%	107	6.1%	271.4%
Depreciation and asset impairment	8 257	8 257	-	-	-	-	-	-	-	-	-	-	-
Finance charges	542	542	232	42.8%	420	77.5%	483	89.1%	1 134	209.5%	402	152.7%	20.1%
Bulk purchases	12 488	12 488	1 273	10.2%	953	7.6%	3 022	24.2%	5 248	42.0%	2 206	19.4%	37.0%
Other Materials	1 203	1 203	96	8.0%	263	21.8%	249	20.7%	607	50.5%	207	75.7%	20.4%
Contracted services	577	577	460	79.8%	13	2.2%	22	3.8%	495	85.7%	655	624.0%	(96.7%)
Transfers and grants	895	895	884	98.8%	1 543	172.4%	795	88.8%	3 222	360.1%	1 601	-	(50.4%)
Other expenditure	8 229	8 229	1 521	18.5%	2 644	32.1%	1 643	20.0%	5 808	70.6%	2 546	75.4%	(35.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	7 399	7 399	8 337		(600)		(1 095)		6 641		2 651		
Transfers recognised - capital	14 055	14 055	3 169	22.5%	2 234	15.9%	2 533	18.0%	7 936	56.5%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	21 454	21 454	11 506		1 634		1 438		14 578		2 651		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	21 454	21 454	11 506		1 634		1 438		14 578		2 651		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	21 454	21 454	11 506		1 634		1 438		14 578		2 651		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	21 454	21 454	11 506		1 634		1 438		14 578		2 651		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	14 055	14 055	399	2.8%	3 347	23.8%	1 079	7.7%	4 824	34.3%	2 769	46.4%	(61.0%)
National Government	14 055	14 055	399	2.8%	3 347	23.8%	1 079	7.7%	4 824	34.3%	2 769	37.9%	(61.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	14 055	14 055	399	2.8%	3 347	23.8%	1 079	7.7%	4 824	34.3%	2 769	44.1%	(61.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	14 055	14 055	399	2.8%	3 347	23.8%	1 079	7.7%	4 824	34.3%	2 769	46.4%	(61.0%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	9 055	9 055	399	4.4%	2 547	28.1%	1 079	11.9%	4 024	44.4%	2 769	66.1%	(61.0%)
Planning and Development	9 055	9 055	399	4.4%	2 547	28.1%	1 079	11.9%	4 024	44.4%	2 769	66.1%	(61.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	5 000	5 000	-	-	800	16.0%	-	-	800	16.0%	-	19.9%	-
Electricity	1 000	1 000	-	-	800	80.0%	-	-	800	80.0%	-	-	-
Water	4 000	4 000	-	-	-	-	-	-	-	-	-	19.9%	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	63 047	63 047	29 062	46.1%	24 589	39.0%	34 156	54.2%	87 808	139.3%	23 309	120.4%	46.5%
Property rates, penalties and collection charges	2 505	2 505	1 117	44.6%	580	23.2%	637	25.4%	2 334	93.2%	631	67.9%	1.0%
Service charges	15 428	15 428	4 356	28.2%	3 898	25.3%	4 480	29.0%	12 734	82.5%	5 091	82.0%	(12.0%)
Other revenue	5 190	5 190	5 287	101.9%	10 967	211.3%	17 184	331.1%	33 437	644.2%	1 604	852.0%	971.6%
Government - operating	26 023	26 023	11 310	43.5%	7 413	28.5%	6 131	23.6%	24 854	95.5%	15 983	178.7%	(61.6%)
Government - capital	13 056	13 056	6 993	53.6%	1 469	11.3%	5 279	40.4%	13 740	105.2%	-	42.3%	(100.0%)
Interest	844	844	-	-	262	31.1%	446	52.8%	708	83.9%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(50 257)	(50 257)	(29 627)	59.0%	(23 907)	47.6%	(31 291)	62.3%	(84 825)	168.8%	(20 159)	122.6%	55.2%
Suppliers and employees	(49 576)	(49 576)	(28 539)	57.6%	(21 730)	43.8%	(30 318)	61.2%	(80 587)	162.6%	(18 362)	115.0%	65.1%
Finance charges	(680)	(680)	(203)	29.8%	(179)	26.3%	(179)	26.3%	(560)	82.3%	(223)	69.9%	(19.9%)
Transfers and grants	-	-	(885)	-	(1 998)	-	(795)	-	(3 678)	-	(1 574)	-	(49.5%)
Net Cash from/(used) Operating Activities	12 790	12 790	(564)	(4.4%)	682	5.3%	2 865	22.4%	2 983	23.3%	3 150	104.7%	(9.0%)
Cash Flow from Investing Activities													
Receipts	5 305	5 305	71	1.3%	46	.9%	55	1.0%	172	3.3%	85	-	(35.8%)
Proceeds on disposal of PPE	5 305	5 305	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	71	-	46	-	55	-	172	-	85	-	(35.8%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(13 056)	(13 056)	(399)	3.1%	(3 187)	24.4%	(1 079)	8.3%	(4 664)	35.7%	(2 769)	43.5%	(61.0%)
Capital assets	(13 056)	(13 056)	(399)	3.1%	(3 187)	24.4%	(1 079)	8.3%	(4 664)	35.7%	(2 769)	43.5%	(61.0%)
Net Cash from/(used) Investing Activities	(7 751)	(7 751)	(328)	4.2%	(3 140)	40.5%	(1 024)	13.2%	(4 492)	58.0%	(2 684)	41.7%	(61.8%)
Cash Flow from Financing Activities													
Receipts	-	-	263	-	34	-	33	-	330	-	53	-	(37.4%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	263	-	34	-	33	-	330	-	53	-	(37.4%)
Payments	(270)	(270)	(29)	10.8%	(241)	89.3%	(304)	112.6%	(574)	212.7%	(179)	284.0%	70.1%
Repayment of borrowing	(270)	(270)	(29)	10.8%	(241)	89.3%	(304)	112.6%	(574)	212.7%	(179)	284.0%	70.1%
Net Cash from/(used) Financing Activities	(270)	(270)	233	(86.5%)	(207)	76.6%	(271)	100.2%	(244)	90.4%	(126)	241.1%	115.6%
Net Increase/(Decrease) in cash held	4 769	4 769	(659)	(13.8%)	(2 665)	(55.9%)	1 570	32.9%	(1 753)	(36.8%)	341	(8.4%)	361.0%
Cash/cash equivalents at the year begin:	-	-	577	-	(82)	-	(2 747)	-	577	-	487	100.0%	(663.6%)
Cash/cash equivalents at the year end:	4 769	4 769	(82)	(1.7%)	(2 747)	(57.6%)	(1 176)	(24.7%)	(1 176)	(24.7%)	828	(11.1%)	(242.1%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	354	2.6%	284	2.1%	339	2.5%	12 477	92.7%	13 454	30.9%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 073	20.2%	478	9.0%	159	3.0%	3 595	67.8%	5 305	12.2%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	281	5.0%	170	3.0%	136	2.4%	5 014	89.5%	5 600	12.9%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	297	2.9%	208	2.0%	190	1.9%	9 439	93.1%	10 134	23.3%	-	-	-
Receivables from Exchange Transactions - Waste Management	159	2.7%	115	2.0%	106	1.8%	5 438	93.5%	5 819	13.4%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	27	1.7%	13	.8%	50	3.2%	1 484	94.3%	1 574	3.6%	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	45	2.7%	33	2.0%	27	1.6%	1 577	93.7%	1 683	3.9%	-	-	-
Total By Income Source	2 237	5.1%	1 301	3.0%	1 007	2.3%	39 023	89.6%	43 568	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	101	23.7%	65	15.3%	35	8.2%	226	52.8%	427	1.0%	-	-	-
Commercial	566	21.1%	295	11.0%	73	2.7%	1 749	65.2%	2 683	6.2%	-	-	-
Households	1 212	3.2%	734	1.9%	727	1.9%	35 403	93.0%	38 077	87.4%	-	-	-
Other	357	15.0%	207	8.7%	172	7.2%	1 645	69.1%	2 381	5.5%	-	-	-
Total By Customer Group	2 237	5.1%	1 301	3.0%	1 007	2.3%	39 023	89.6%	43 568	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 542	2.8%	530	1.0%	613	1.1%	51 640	95.1%	54 325	93.4%
Bulk Water	41	53.7%	35	45.7%	0	.3%	0	.2%	76	.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	531	15.6%	455	13.3%	152	4.4%	2 274	66.6%	3 412	5.9%
Auditor-General	97	28.5%	106	31.3%	107	31.3%	30	8.8%	340	.6%
Other	-	-	-	-	-	-	-	-	-	-
Total	2 211	3.8%	1 127	1.9%	871	1.5%	53 944	92.8%	58 153	100.0%

Contact Details

Municipal Manager	Mr Michael Ruben Jack	053 203 0008 / 5
Financial Manager	Mrs N Jaxa	053 203 0008 / 5

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: SIYATHEMBA (NC077)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	112 280	112 280	38 490	34.3%	21 605	19.2%	20 463	18.2%	80 558	71.7%	19 015	55.5%	7.6%
Property rates	14 894	14 894	12 320	82.7%	(18)	(.1%)	27	.2%	12 329	82.8%	34	11.8%	(20.7%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	19 827	19 827	4 645	23.4%	4 493	22.7%	4 488	22.6%	13 626	68.7%	4 514	82.4%	(.6%)
Service charges - water revenue	18 659	18 659	3 344	17.9%	3 665	19.6%	4 120	22.1%	11 129	59.6%	3 896	90.7%	5.7%
Service charges - sanitation revenue	8 936	8 936	2 236	25.0%	2 206	24.7%	2 192	24.5%	6 634	74.2%	2 074	163.2%	5.7%
Service charges - refuse revenue	-	-	917	-	920	-	927	-	2 764	-	851	174.0%	8.9%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	17 434	17 434	174	1.0%	208	1.2%	183	1.1%	565	3.2%	122	3.5%	50.8%
Interest earned - external investments	47	47	5	10.8%	-	-	-	-	5	10.8%	40	72.5%	(100.0%)
Interest earned - outstanding debtors	1 229	1 229	348	28.3%	381	31.0%	402	32.8%	1 131	92.1%	349	86.3%	15.4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	39	39	0	.9%	-	-	-	-	0	.9%	7	4.2%	(100.0%)
Licences and permits	646	646	8	1.2%	4	.6%	0	.1%	12	1.9%	4	1 796.8%	(91.6%)
Agency services	-	-	-	-	-	-	3 785	-	3 785	-	-	-	(100.0%)
Transfers recognised - operational	30 305	30 305	13 814	45.6%	9 175	30.3%	3 741	12.3%	26 730	88.2%	6 433	50.0%	(41.8%)
Other own revenue	264	264	680	257.5%	571	216.2%	597	226.1%	1 847	699.8%	691	88.4%	(13.6%)
Gains on disposal of PPE	-	-	-	-	0	-	-	-	0	-	-	-	-
Operating Expenditure	118 921	118 921	24 962	21.0%	25 678	21.6%	26 127	22.0%	76 766	64.6%	22 539	64.3%	15.9%
Employee related costs	46 652	46 652	9 903	21.2%	10 488	22.5%	9 892	21.2%	30 282	64.9%	8 885	68.9%	11.3%
Remuneration of councillors	3 306	3 306	719	21.7%	698	21.1%	883	26.7%	2 300	69.6%	728	68.0%	21.3%
Debt impairment	2 985	2 985	6	.2%	-	-	-	-	6	.2%	-	-	-
Depreciation and asset impairment	13 866	13 866	-	-	-	-	-	-	-	-	-	-	-
Finance charges	1 941	1 941	656	33.8%	9	.5%	236	12.2%	902	46.5%	9	69.9%	2 638.7%
Bulk purchases	19 283	19 283	5 415	28.1%	4 191	21.7%	5 815	30.2%	15 420	80.0%	5 532	76.0%	5.1%
Other Materials	-	-	664	-	1 044	-	700	-	2 408	-	812	-	(13.8%)
Contracted services	14 811	14 811	1 965	13.3%	3 271	22.1%	2 964	20.0%	8 200	55.4%	1 737	101.4%	70.6%
Transfers and grants	6 118	6 118	3 641	59.5%	4 238	69.3%	3 842	62.8%	11 722	191.6%	3 406	20 863.5%	12.8%
Other expenditure	9 960	9 960	1 994	20.0%	1 739	17.5%	1 795	18.0%	5 527	55.5%	1 430	32.6%	25.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(6 641)	(6 641)	13 528		(4 073)		(5 664)		3 792		(3 524)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	9 920	9 920	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	3 279	3 279	13 528		(4 073)		(5 664)		3 792		(3 524)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	3 279	3 279	13 528		(4 073)		(5 664)		3 792		(3 524)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	3 279	3 279	13 528		(4 073)		(5 664)		3 792		(3 524)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	3 279	3 279	13 528		(4 073)		(5 664)		3 792		(3 524)		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	25 131	25 131	-	-	-	-	-	-	-	-	-	-	-
National Government	25 131	25 131	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	25 131	25 131	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	25 131	25 131	-	-	-	-	-	-	-	-	-	-	-
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	25 131	25 131	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	15 831	15 831	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	9 300	9 300	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	101 386	101 386	44 583	44.0%	21 640	21.3%	31 237	30.8%	97 459	96.1%	23 092	48.8%	35.3%
Property rates, penalties and collection charges	8 985	8 985	12 262	136.5%	331	3.7%	27	.3%	12 620	140.5%	(61)	3.1%	(144.6%)
Service charges	37 885	37 885	11 142	29.4%	11 011	29.1%	11 726	31.0%	33 879	89.4%	11 335	97.4%	3.5%
Other revenue	11 339	11 339	861	7.6%	742	6.5%	784	6.9%	2 388	21.1%	796	10.8%	(1.5%)
Government - operating	32 350	32 350	14 064	43.5%	9 175	28.4%	8 277	25.6%	31 516	97.4%	7 764	55.3%	6.6%
Government - capital	9 920	9 920	5 900	59.5%	-	-	10 020	101.0%	15 920	160.5%	2 909	33.9%	244.4%
Interest	907	907	353	38.9%	381	42.0%	402	44.4%	1 136	125.2%	349	76.4%	15.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(91 940)	(91 940)	(24 964)	27.2%	(25 707)	28.0%	(26 142)	28.4%	(76 813)	83.5%	(20 685)	67.2%	26.4%
Suppliers and employees	(89 999)	(89 999)	(20 666)	23.0%	(21 460)	23.8%	(22 063)	24.5%	(64 189)	71.3%	(17 270)	56.3%	27.8%
Finance charges	(1 941)	(1 941)	(656)	33.8%	(9)	.5%	(236)	12.2%	(902)	46.5%	(9)	119.4%	2 647.3%
Transfers and grants	-	-	(3 641)	-	(4 238)	-	(3 842)	-	(11 722)	-	(3 406)	17 819.5%	12.8%
Net Cash from/(used) Operating Activities	9 447	9 447	19 619	207.7%	(4 067)	(43.1%)	5 095	53.9%	20 646	218.6%	2 407	(27.9%)	111.7%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(9 920)	(9 920)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(9 920)	(9 920)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(9 920)	(9 920)	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(474)	(474)	19 619	(4 141.7%)	(4 067)	858.6%	5 095	(1 075.6%)	20 646	(4 358.6%)	2 407	(97.7%)	111.7%
Cash/cash equivalents at the year begin:	-	-	146	-	19 765	-	15 697	-	146	-	(8 016)	-	(295.8%)
Cash/cash equivalents at the year end:	(474)	(474)	19 765	(4 172.5%)	15 697	(3 313.8%)	20 792	(4 389.4%)	20 792	(4 389.4%)	(5 609)	(97.7%)	(470.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	1 127	2.8%	1 081	2.7%	37 878	94.5%	40 086	48.5%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	1 209	20.0%	813	13.5%	4 012	66.5%	6 035	7.3%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	(1 481)	(8.2%)	675	3.7%	18 928	104.4%	18 122	21.9%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	259	2.2%	276	2.3%	11 244	95.5%	11 780	14.2%	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	92	2.2%	111	2.7%	3 954	95.1%	4 158	5.0%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	8	10.6%	3	3.4%	66	86.0%	77	.1%	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	54	2.2%	56	2.3%	2 334	95.5%	2 444	3.0%	-	-	-
Total By Income Source	-	-	1 269	1.5%	3 017	3.6%	78 416	94.8%	82 702	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	207	8.7%	189	7.9%	1 989	83.4%	2 386	2.9%	-	-	-
Commercial	-	-	1 101	29.2%	654	17.3%	2 013	53.4%	3 768	4.6%	-	-	-
Households	-	-	2 817	3.5%	2 174	2.7%	74 414	93.7%	79 405	96.0%	-	-	-
Other	-	-	(2 856)	100.0%	-	-	-	-	(2 856)	(3.5%)	-	-	-
Total By Customer Group	-	-	1 269	1.5%	3 017	3.6%	78 416	94.8%	82 702	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	1 629	6.2%	1 747	6.6%	1 710	6.5%	21 232	80.7%	26 317	75.4%
Bulk Water	56	1.3%	60	1.4%	43	1.0%	4 148	96.3%	4 306	12.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	(7 972)	(2 011.9%)	170	42.9%	98	24.8%	8 100	2 044.2%	396	1.1%
Other	371	9.5%	70	1.8%	-	-	3 460	88.7%	3 902	11.2%
Total	(5 916)	(16.9%)	2 047	5.9%	1 851	5.3%	36 939	105.8%	34 921	100.0%

Contact Details

Municipal Manager	Mr Isaac Willem Jimmy Stadhouer	053 353 5300
Financial Manager	Mr Howard Humphrey Meiring	053 353 5301

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: SIYANCUMA (NC078)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	129 950	129 950	47 885	36.8%	27 421	21.1%	28 998	22.3%	104 304	80.3%	10 046	63.3%	188.7%
Property rates	10 802	10 802	14 341	132.8%	(17)	(.2%)	(5)	-	14 319	132.6%	(295)	84.1%	(98.2%)
Property rates - penalties and collection charges	-	-	-		-		-		-		-		
Service charges - electricity revenue	38 198	38 198	7 561	19.8%	6 866	18.0%	9 689	25.4%	24 116	63.1%	2 786	43.7%	247.8%
Service charges - water revenue	18 032	18 032	4 287	23.8%	4 510	25.0%	5 130	28.4%	13 927	77.2%	797	27.3%	543.5%
Service charges - sanitation revenue	3 655	3 655	1 882	51.5%	1 516	41.5%	1 485	40.6%	4 883	133.6%	(3 753)	2.1%	(139.6%)
Service charges - refuse revenue	3 179	3 179	1 380	43.4%	1 136	35.7%	1 130	35.5%	3 645	114.7%	(77)	100.1%	(1 572.5%)
Service charges - other	185	185	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	302	302	59	19.7%	143	47.2%	69	22.8%	271	89.7%	20	74.3%	240.2%
Interest earned - external investments	250	250	48	19.3%	29	11.5%	50	20.0%	127	50.9%	5	46.7%	968.2%
Interest earned - outstanding debtors	400	400	325	81.3%	134	33.5%	147	36.7%	606	151.5%	119	53.5%	22.9%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	3 191	3 191	129	4.1%	96	3.0%	27	.8%	252	7.9%	15	1.2%	81.2%
Licences and permits	-	-	282	-	266	-	280	-	828	-	327	952.7%	(14.2%)
Agency services	80	80	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	45 569	45 569	17 243	37.8%	12 567	27.6%	10 767	23.6%	40 577	89.0%	9 994	88.7%	7.7%
Other own revenue	6 107	6 107	347	5.7%	175	2.9%	226	3.7%	748	12.3%	108	243.4%	110.3%
Gains on disposal of PPE	-	-	-	-	-	-	3	-	3	-	-	-	(100.0%)
Operating Expenditure	162 913	162 913	31 398	19.3%	36 912	22.7%	35 001	21.5%	103 311	63.4%	23 965	62.5%	46.1%
Employee related costs	45 353	45 353	12 946	28.5%	15 472	34.1%	13 531	29.8%	41 949	92.5%	11 527	80.8%	17.4%
Remuneration of councillors	4 105	4 105	1 031	25.1%	1 069	26.0%	1 410	34.3%	3 510	85.5%	959	82.6%	47.0%
Debt impairment	19 791	19 791	-	-	-	-	-	-	-	-	-	(.1%)	-
Depreciation and asset impairment	7 432	7 432	-	-	-	-	-	-	-	-	-	-	-
Finance charges	1 738	1 738	1 920	110.5%	3 090	177.8%	3 137	180.5%	8 147	468.7%	1 070	366.9%	193.2%
Bulk purchases	39 273	39 273	7 214	18.4%	9 997	25.5%	11 191	28.5%	28 403	72.3%	3 514	63.1%	218.5%
Other Materials	-	-	542	-	441	-	375	-	1 358	-	709	-	(47.1%)
Contracted services	1 689	1 689	2 484	147.1%	1 042	61.7%	1 341	79.4%	4 868	288.2%	1 928	347.4%	(30.4%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	4	-	(100.0%)
Other expenditure	43 532	43 532	5 259	12.1%	5 801	13.3%	4 017	9.2%	15 077	34.6%	4 255	48.8%	(5.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(32 962)	(32 962)	16 487		(9 491)		(6 004)		992		(13 919)		
Transfers recognised - capital	69 843	69 843	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	36 881	36 881	16 487		(9 491)		(6 004)		992		(13 919)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	36 881	36 881	16 487		(9 491)		(6 004)		992		(13 919)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	36 881	36 881	16 487		(9 491)		(6 004)		992		(13 919)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	36 881	36 881	16 487		(9 491)		(6 004)		992		(13 919)		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	87 473	87 473	1 344	1.5%	4 120	4.7%	3 056	3.5%	8 521	9.7%	2 529	76.2%	20.9%
National Government	69 843	69 843	458	.7%	4 120	5.9%	3 056	4.4%	7 635	10.9%	2 529	76.9%	20.9%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	69 843	69 843	458	.7%	4 120	5.9%	3 056	4.4%	7 635	10.9%	2 529	76.2%	20.9%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	17 630	17 630	886	5.0%	-	-	-	-	886	5.0%	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	87 473	87 473	1 344	1.5%	4 120	4.7%	3 056	3.5%	8 521	9.7%	2 529	76.2%	20.9%
Governance and Administration	350	350	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	150	150	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	200	200	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	6 867	6 867	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	6 867	6 867	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	187	-	187	-	-	4.2%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	187	-	187	-	-	4.2%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	80 256	80 256	1 344	1.7%	4 120	5.1%	2 870	3.6%	8 334	10.4%	2 529	376.3%	13.5%
Electricity	26 101	26 101	1 344	5.1%	4 120	15.8%	2 014	7.7%	7 478	28.7%	2 529	162.8%	(20.4%)
Water	28 300	28 300	-	-	-	-	856	3.0%	856	3.0%	-	-	(100.0%)
Waste Water Management	25 855	25 855	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	189 240	189 240	53 062	28.0%	22 077	11.7%	36 326	19.2%	111 465	58.9%	39 711	85.0%	(8.5%)
Property rates, penalties and collection charges	9 182	9 182	2 112	23.0%	2 393	26.1%	1 759	19.2%	6 264	68.2%	2 093	71.6%	(16.0%)
Service charges	53 789	53 789	9 231	17.2%	6 583	12.2%	12 293	22.9%	28 107	52.3%	9 692	51.1%	26.8%
Other revenue	9 680	9 680	817	8.4%	424	4.4%	602	6.2%	1 843	19.0%	469	23.5%	28.3%
Government - operating	46 096	46 096	25 279	54.8%	12 567	27.3%	16 532	35.9%	54 378	118.0%	10 732	99.1%	54.0%
Government - capital	69 843	69 843	15 250	21.8%	-	-	4 943	7.1%	20 193	28.9%	16 600	180.3%	(70.2%)
Interest	650	650	374	57.5%	110	16.9%	197	30.3%	680	104.6%	124	63.8%	58.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(128 026)	(128 026)	(32 819)	25.6%	(25 653)	20.0%	(30 499)	23.8%	(88 971)	69.5%	(25 028)	68.7%	21.9%
Suppliers and employees	(126 270)	(126 270)	(30 899)	24.5%	(23 521)	18.6%	(27 362)	21.7%	(81 782)	64.8%	(23 959)	63.9%	14.2%
Finance charges	(1 756)	(1 756)	(1 920)	109.4%	(2 132)	121.4%	(3 137)	178.6%	(7 189)	409.4%	(1 070)	561.8%	193.2%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	61 214	61 214	20 243	33.1%	(3 576)	(5.8%)	5 827	9.5%	22 494	36.7%	14 683	246.4%	(60.3%)
Cash Flow from Investing Activities													
Receipts	-	-	657	-	15 442	-	(1 033)	-	15 066	-	(11 050)	-	(90.7%)
Proceeds on disposal of PPE	-	-	-	-	-	-	3	-	3	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	657	-	15 442	-	(1 036)	-	15 063	-	(11 050)	-	(90.6%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(69 843)	(69 843)	(2 002)	2.9%	(1 930)	2.8%	(3 986)	5.7%	(7 918)	11.3%	(2 529)	80.1%	57.7%
Capital assets	(69 843)	(69 843)	(2 002)	2.9%	(1 930)	2.8%	(3 986)	5.7%	(7 918)	11.3%	(2 529)	80.1%	57.7%
Net Cash from/(used) Investing Activities	(69 843)	(69 843)	(1 345)	1.9%	13 512	(19.3%)	(5 019)	7.2%	7 149	(10.2%)	(13 578)	132.1%	(63.0%)
Cash Flow from Financing Activities													
Receipts	-	-	0	-	(1)	-	3	-	1	-	(2)	(214.0%)	(227.5%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	0	-	(1)	-	3	-	1	-	(2)	(214.0%)	(227.5%)
Payments	(18 803)	(18 803)	(77)	.4%	-	-	-	-	(77)	.4%	(99)	33.1%	(100.0%)
Repayment of borrowing	(18 803)	(18 803)	(77)	.4%	-	-	-	-	(77)	.4%	(99)	33.1%	(100.0%)
Net Cash from/(used) Financing Activities	(18 803)	(18 803)	(76)	.4%	(1)	-	3	-	(75)	.4%	(101)	34.0%	(102.5%)
Net Increase/(Decrease) in cash held	(27 432)	(27 432)	18 822	(68.6%)	9 935	(36.2%)	811	(3.0%)	29 568	(107.8%)	1 004	(35.0%)	(19.3%)
Cash/cash equivalents at the year begin:	-	-	(22 811)	-	(3 989)	-	5 946	-	(22 811)	-	1 703	1.9%	249.1%
Cash/cash equivalents at the year end:	(27 432)	(27 432)	(3 989)	14.5%	5 946	(21.7%)	6 757	(24.6%)	6 757	(24.6%)	2 708	(6.4%)	149.6%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	2 042	5.0%	2 007	4.9%	1 135	2.8%	35 392	87.2%	40 576	40.3%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 521	25.6%	341	5.7%	167	2.8%	3 916	65.9%	5 945	5.9%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	512	3.6%	219	1.5%	149	1.0%	13 445	93.9%	14 325	14.2%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	711	3.6%	536	2.7%	493	2.5%	18 205	91.3%	19 945	19.8%	-	-	-
Receivables from Exchange Transactions - Waste Management	566	3.2%	459	2.6%	429	2.5%	15 962	91.7%	17 416	17.3%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	49	6.7%	49	6.6%	49	6.6%	589	80.1%	736	.7%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	19	1.1%	19	1.1%	19	1.1%	1 692	96.7%	1 749	1.7%	-	-	-
Total By Income Source	5 421	5.4%	3 629	3.6%	2 440	2.4%	89 202	88.6%	100 692	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	428	24.8%	102	5.9%	69	4.0%	1 128	65.3%	1 726	1.7%	-	-	-
Commercial	1 754	11.5%	636	4.2%	389	2.5%	12 531	81.9%	15 310	15.2%	-	-	-
Households	3 238	3.9%	2 892	3.5%	1 983	2.4%	75 543	90.3%	83 656	83.1%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	5 421	5.4%	3 629	3.6%	2 440	2.4%	89 202	88.6%	100 692	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	3 954	4.1%	4 219	4.3%	8 080	8.3%	81 315	83.3%	97 568	91.5%
Bulk Water	-	-	-	-	65	100.0%	-	-	65	.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	985	39.2%	(1 460)	(58.1%)	233	9.3%	2 755	109.6%	2 514	2.4%
Auditor-General	(435)	(6.7%)	1 070	16.6%	27	.4%	5 797	89.7%	6 460	6.1%
Other	-	-	-	-	-	-	-	-	-	-
Total	4 504	4.2%	3 830	3.6%	8 406	7.9%	89 867	84.3%	106 607	100.0%

Contact Details

Municipal Manager	Mr Piet Papier	
Financial Manager	Ms CC ZEALAND	053 298 1810

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: PIXLEY KA SEME (NC) (DC7)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	51 105	51 105	15 683	30.7%	14 343	28.1%	15 289	29.9%	45 315	88.7%	11 576	78.3%	32.1%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	70	70	26	37.0%	18	25.0%	-	-	43	62.1%	17	133.2%	(100.0%)
Interest earned - external investments	250	250	131	52.4%	237	94.6%	164	65.7%	532	212.7%	280	147.2%	(41.3%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	668	-	18	-	38	-	724	-	84	-	(55.2%)
Transfers recognised - operational	47 800	47 800	14 554	30.4%	13 700	28.7%	14 607	30.6%	42 862	89.7%	10 295	80.4%	41.9%
Other own revenue	2 985	2 985	303	10.2%	371	12.4%	480	16.1%	1 154	38.7%	900	51.5%	(46.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	51 976	51 976	13 032	25.1%	14 713	28.3%	13 612	26.2%	41 356	79.6%	11 786	68.9%	15.5%
Employee related costs	29 827	29 827	8 386	28.1%	10 263	34.4%	7 762	26.0%	26 412	88.5%	6 957	111.0%	11.6%
Remuneration of councillors	4 238	4 238	832	19.6%	1 334	31.5%	1 155	27.3%	3 320	78.3%	1 013	72.8%	14.0%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	(2 000)	(2 000)	-	-	-	-	-	-	-	-	-	-	-
Finance charges	120	120	15	12.3%	-	-	-	-	15	12.3%	15	68.0%	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	1 853	1 853	975	52.6%	301	16.2%	745	40.2%	2 021	109.1%	46	99.3%	1 520.0%
Contracted services	2 462	2 462	437	17.7%	847	34.4%	2 050	83.3%	3 334	135.4%	308	5.4%	565.1%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	15 476	15 476	2 388	15.4%	1 968	12.7%	1 899	12.3%	6 255	40.4%	3 447	44.3%	(44.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(871)	(871)	2 651		(369)		1 677		3 959		(210)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(871)	(871)	2 651		(369)		1 677		3 959		(210)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(871)	(871)	2 651		(369)		1 677		3 959		(210)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(871)	(871)	2 651		(369)		1 677		3 959		(210)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(871)	(871)	2 651		(369)		1 677		3 959		(210)		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	161	161	-	-	-	-	-	-	-	-	-	16.4%	-
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	161	161	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	161	161	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	161	161	-	-	-	-	-	-	-	-	-	16.4%	-
Governance and Administration	161	161	-	-	-	-	-	-	-	-	-	16.4%	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	161	161	-	-	-	-	-	-	-	-	-	16.4%	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	51 035	51 035	15 683	30.7%	14 343	28.1%	15 289	30.0%	45 315	88.8%	11 576	100.0%	32.1%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	2 985	2 985	998	33.4%	406	13.6%	517	17.3%	1 921	64.4%	1 001	100.0%	(48.3%)
Government - operating	47 800	47 800	14 554	30.4%	13 700	28.7%	14 607	30.6%	42 862	89.7%	10 295	100.0%	41.9%
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	250	250	131	52.4%	237	94.6%	164	65.7%	532	212.7%	280	100.0%	(41.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(47 531)	(47 531)	(24 980)	52.6%	(30 218)	63.6%	(29 260)	61.6%	(84 458)	177.7%	(22 670)	100.0%	29.1%
Suppliers and employees	(47 411)	(47 411)	(24 965)	52.7%	(30 218)	63.7%	(29 260)	61.7%	(84 443)	178.1%	(22 656)	100.0%	29.2%
Finance charges	(120)	(120)	(15)	12.3%	-	-	-	-	(15)	12.3%	(15)	100.0%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	3 504	3 504	(9 297)	(265.4%)	(15 874)	(453.1%)	(13 971)	(398.7%)	(39 143)	(1 117.2%)	(11 095)	100.0%	25.9%
Cash Flow from Investing Activities													
Receipts	-	-	8 451	-	16 105	-	14 297	-	38 853	-	11 173	100.0%	28.0%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	335	-	(2 569)	-	(6 695)	-	(8 928)	-	664	100.0%	(1 107.9%)
Decrease in other non-current receivables	-	-	(80)	-	18 340	-	14 441	-	32 702	-	(208)	100.0%	(7 042.4%)
Decrease (increase) in non-current investments	-	-	8 196	-	334	-	6 550	-	15 080	-	10 717	100.0%	(38.9%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	-	-	8 451	-	16 105	-	14 297	-	38 853	-	11 173	100.0%	28.0%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 033)	(1 033)	(295)	28.6%	(304)	29.4%	(312)	30.2%	(911)	88.2%	(281)	100.0%	11.2%
Repayment of borrowing	(1 033)	(1 033)	(295)	28.6%	(304)	29.4%	(312)	30.2%	(911)	88.2%	(281)	100.0%	11.2%
Net Cash from/(used) Financing Activities	(1 033)	(1 033)	(295)	28.6%	(304)	29.4%	(312)	30.2%	(911)	88.2%	(281)	100.0%	11.2%
Net Increase/(Decrease) in cash held	2 471	2 471	(1 142)	(46.2%)	(73)	(3.0%)	14	.6%	(1 201)	(48.6%)	(202)	100.0%	(107.0%)
Cash/cash equivalents at the year begin:	-	-	1 330	-	188	-	115	-	1 330	-	267	100.0%	(56.8%)
Cash/cash equivalents at the year end:	2 471	2 471	188	7.6%	115	4.7%	130	5.2%	130	5.2%	65	100.0%	100.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	245	27.6%	238	26.8%	238	26.8%	167	18.8%	887	100.0%	-	-	-
Total By Income Source	245	27.6%	238	26.8%	238	26.8%	167	18.8%	887	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	238	27.0%	238	27.0%	238	27.0%	167	18.9%	880	99.2%	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	7	100.0%	-	-	-	-	-	-	7	.8%	-	-	-
Total By Customer Group	245	27.6%	238	26.8%	238	26.8%	167	18.8%	887	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	26	9.6%	15	5.6%	227	84.9%	-	-	267	100.0%
Other	-	-	-	-	-	-	-	-	-	-
Total	26	9.6%	15	5.6%	227	84.9%	-	-	267	100.0%

Contact Details

Municipal Manager	Mr Rodney Eric Pieterse	053 631 0891
Financial Manager	Mr Bradley F James	053 631 0891

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: !KAI! GARIB (NC082)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

R thousands	2017/18 Budget Main appropriation	2017/18 Budget Adjusted Budget	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter 1st Q as % of Main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter 2nd Q as % of Main appropriation	2017/18 Third Quarter Actual Expenditure	2017/18 Third Quarter 3rd Q as % of adjusted budget	2017/18 Year to Date Actual Expenditure	2017/18 Year to Date Total Expenditure as % of adjusted budget	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	210 008	210 008	54 889	26.1%	50 592	24.1%	49 550	23.6%	155 032	73.8%	54 174	94.6%	(8.5%)
Property rates	18 355	18 355	881	4.8%	(54)	(.3%)	369	2.0%	1 196	6.5%	(89)	68.2%	(513.1%)
Property rates - penalties and collection charges	-	-	-		-		-		-		1 351	125.6%	(100.0%)
Service charges - electricity revenue	72 516	72 516	15 666	21.6%	16 273	22.4%	21 557	29.7%	53 496	73.8%	24 226	90.1%	(11.0%)
Service charges - water revenue	19 117	19 117	3 368	17.6%	8 295	43.4%	4 316	22.6%	15 979	83.6%	5 301	184.4%	(18.6%)
Service charges - sanitation revenue	10 925	10 925	2 412	22.1%	2 831	25.9%	2 740	25.1%	7 984	73.1%	2 290	99.9%	19.6%
Service charges - refuse revenue	7 912	7 912	1 680	21.2%	1 999	25.3%	1 974	24.9%	5 652	71.4%	1 642	90.9%	20.2%
Service charges - other	-	-	-		-		-		-		-		-
Rental of facilities and equipment	229	229	13	5.9%	15	6.4%	17	7.5%	45	19.8%	64	82.0%	(72.9%)
Interest earned - external investments	169	169	3	1.7%	(22)	(13.2%)	2	1.4%	(17)	(10.1%)	1	87.4%	148.5%
Interest earned - outstanding debtors	9 556	9 556	2 699	28.2%	2 699	28.2%	3 451	36.1%	8 848	92.6%	2 886	80.9%	19.6%
Dividends received	-	-	-		-		-		-		-		-
Fines	144	144	1	.7%	20	14.2%	20	13.7%	41	28.6%	32	54.5%	(38.2%)
Licences and permits	283	283	-	-	-	-	-	-	-	-	-	-	-
Agency services	1 353	1 353	-	-	-	-	-	-	-	-	1 587	923.2%	(100.0%)
Transfers recognised - operational	68 635	68 635	27 893	40.6%	18 325	26.7%	14 942	21.8%	61 160	89.1%	14 686	95.5%	1.7%
Other own revenue	815	815	273	33.5%	212	26.0%	163	20.0%	648	79.5%	198	69.4%	(17.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	208 508	208 508	39 909	19.1%	57 254	27.5%	59 690	28.6%	156 852	75.2%	38 777	75.2%	53.9%
Employee related costs	93 265	93 265	24 114	25.9%	29 865	32.0%	24 329	26.1%	78 307	84.0%	21 435	75.9%	13.5%
Remuneration of councillors	6 260	6 260	1 474	23.5%	1 454	23.2%	1 527	24.4%	4 455	71.2%	1 477	75.0%	3.4%
Debt impairment	16 644	16 644	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	1 892	1 892	-	-	-	-	-	-	-	-	-	-	-
Finance charges	1 890	1 890	104	5.5%	292	15.4%	1	-	396	21.0%	9	-	(91.7%)
Bulk purchases	49 903	49 903	3 947	7.9%	13 783	27.6%	20 214	40.5%	37 944	76.0%	5 474	56.4%	269.3%
Other Materials	2 975	2 975	84	2.8%	-	-	823	27.7%	907	30.5%	48	90.2%	1 616.4%
Contracted services	16 655	16 655	3 555	21.3%	4 399	26.4%	5 433	32.6%	13 387	80.4%	1 790	55.5%	203.6%
Transfers and grants	5 456	5 456	336	6.2%	169	3.1%	551	10.1%	1 057	19.4%	4 369	184.9%	(87.4%)
Other expenditure	13 568	13 568	6 295	46.4%	7 291	53.7%	6 813	50.2%	20 400	150.3%	4 175	95.6%	63.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 500	1 500	14 981		(6 661)		(10 140)		(1 820)		15 396		
Transfers recognised - capital	35 407	35 407	13 588	38.4%	13 088	37.0%	5 568	15.7%	32 244	91.1%	1 130	99.0%	392.7%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	36 907	36 907	28 569		6 427		(4 572)		30 424		16 526		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	36 907	36 907	28 569		6 427		(4 572)		30 424		16 526		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	36 907	36 907	28 569		6 427		(4 572)		30 424		16 526		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	36 907	36 907	28 569		6 427		(4 572)		30 424		16 526		

Part 2: Capital Revenue and Expenditure

R thousands	2017/18 Budget Main appropriation	2017/18 Budget Adjusted Budget	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter 1st Q as % of Main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter 2nd Q as % of Main appropriation	2017/18 Third Quarter Actual Expenditure	2017/18 Third Quarter 3rd Q as % of adjusted budget	2017/18 Year to Date Actual Expenditure	2017/18 Year to Date Total Expenditure as % of adjusted budget	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	36 907	36 907	9 598	26.0%	14 942	40.5%	20 465	55.5%	45 004	121.9%	7 504	96.1%	172.7%
National Government	35 407	35 407	9 504	26.8%	14 696	41.5%	19 716	55.7%	43 916	124.0%	7 504	92.9%	162.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	35 407	35 407	9 504	26.8%	14 696	41.5%	19 716	55.7%	43 916	124.0%	7 504	92.9%	162.8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 500	1 500	93	6.2%	246	16.4%	749	49.9%	1 089	72.6%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	36 907	36 907	9 598	26.0%	14 942	40.5%	20 465	55.5%	45 004	121.9%	7 504	96.1%	172.7%
Governance and Administration	1 500	1 500	-	-	148	9.9%	175	11.7%	323	21.6%	177	-	(1.0%)
Executive & Council	500	500	-	-	-	-	13	2.6%	13	2.6%	49	-	(73.8%)
Budget & Treasury Office	1 000	1 000	-	-	46	4.6%	30	3.0%	76	7.6%	4	-	654.3%
Corporate Services	-	-	-	-	102	-	133	-	234	-	125	-	6.5%
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	854	-	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	854	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	31	-	42	-	30	-	104	-	6	-	393.6%
Planning and Development	-	-	20	-	30	-	23	-	74	-	1	-	1 938.7%
Road Transport	-	-	11	-	12	-	7	-	30	-	5	-	45.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	35 407	35 407	9 566	27.0%	14 752	41.7%	20 259	57.2%	44 577	125.9%	6 466	74.9%	213.3%
Electricity	7 482	7 482	2 692	36.0%	6 375	85.2%	8 990	120.2%	18 057	241.3%	2 260	-	297.9%
Water	19 425	19 425	6 809	35.1%	7 331	37.7%	8 047	41.4%	22 187	114.2%	4 206	63.9%	91.3%
Waste Water Management	8 500	8 500	66	.8%	1 045	12.3%	2 336	27.5%	3 447	40.6%	1	-	186 956.7%
Waste Management	-	-	-	-	-	-	886	-	886	-	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	224 050	224 050	67 320	30.0%	53 358	23.8%	47 884	21.4%	168 562	75.2%	56 754	103.0%	(15.6%)
Property rates, penalties and collection charges	13 766	13 766	881	6.4%	1 567	11.4%	2 618	19.0%	5 066	36.8%	1 262	102.1%	107.5%
Service charges	96 905	96 905	22 968	23.7%	21 218	21.9%	35 087	36.2%	79 273	81.8%	33 459	107.0%	4.9%
Other revenue	2 706	2 706	287	10.6%	(3 517)	(129.9%)	217	8.0%	(3 012)	(111.3%)	1 880	316.2%	(88.4%)
Government - operating	68 635	68 635	27 893	40.6%	18 325	26.7%	795	1.2%	47 013	68.5%	16 136	97.8%	(95.1%)
Government - capital	35 407	35 407	12 589	35.6%	13 088	37.0%	5 568	15.7%	31 245	88.2%	1 130	99.0%	392.7%
Interest	6 631	6 631	2 702	40.7%	2 676	40.4%	3 599	54.3%	8 977	135.4%	2 887	81.0%	24.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(187 143)	(187 143)	(40 212)	21.5%	(57 254)	30.6%	(37 981)	20.3%	(135 447)	72.4%	(41 568)	83.7%	(8.6%)
Suppliers and employees	(179 797)	(179 797)	(39 659)	22.1%	(56 792)	31.6%	(37 042)	20.6%	(133 493)	74.2%	(37 109)	78.8%	(.2%)
Finance charges	(1 890)	(1 890)	(104)	5.5%	(292)	15.4%	(1)	-	(396)	21.0%	(9)	-	(91.7%)
Transfers and grants	(5 456)	(5 456)	(449)	8.2%	(169)	3.1%	(939)	17.2%	(1 558)	28.6%	(4 450)	186.1%	(78.9%)
Net Cash from/(used) Operating Activities	36 907	36 907	27 108	73.5%	(3 895)	(10.6%)	9 903	26.8%	33 115	89.7%	15 186	244.5%	(34.8%)
Cash Flow from Investing Activities													
Receipts	525	525	753	143.3%	667	127.1%	-	-	1 420	270.4%	2 216	3 739.7%	(100.0%)
Proceeds on disposal of PPE	-	-	556	-	591	-	-	-	1 146	-	-	-	-
Decrease in non-current debtors	-	-	197	-	77	-	-	-	273	-	-	-	-
Decrease in other non-current receivables	525	525	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	2 216	3 308.5%	(100.0%)
Payments	(36 548)	(36 548)	(9 624)	26.3%	(10 053)	27.5%	(20 465)	56.0%	(40 142)	109.8%	(5 444)	-	275.9%
Capital assets	(36 548)	(36 548)	(9 624)	26.3%	(10 053)	27.5%	(20 465)	56.0%	(40 142)	109.8%	(5 444)	-	275.9%
Net Cash from/(used) Investing Activities	(36 023)	(36 023)	(8 871)	24.6%	(9 386)	26.1%	(20 465)	56.8%	(38 722)	107.5%	(3 228)	(20 171.9%)	534.0%
Cash Flow from Financing Activities													
Receipts	60	60	18	29.5%	15	24.4%	-	-	32	53.9%	(12)	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	60	60	18	29.5%	15	24.4%	-	-	32	53.9%	(12)	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	60	60	18	29.5%	15	24.4%	-	-	32	53.9%	(12)	-	(100.0%)
Net Increase/(Decrease) in cash held	944	944	18 255	1 934.1%	(13 266)	(1 405.6%)	(10 562)	(1 119.1%)	(5 574)	(590.6%)	11 946	183.2%	(188.4%)
Cash/cash equivalents at the year begin:	1 204	1 204	568	47.2%	18 822	1 563.1%	5 556	461.4%	568	47.2%	34 019	10.5%	(83.7%)
Cash/cash equivalents at the year end:	2 148	2 148	18 822	876.3%	5 556	258.7%	(5 006)	(233.1%)	(5 006)	(233.1%)	45 965	128.1%	(110.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	4 000	3.5%	-	-	-	-	111 942	96.5%	115 942	65.1%
Bulk Water	-	-	-	-	-	-	236	100.0%	236	.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	1 259	5.5%	-	-	21 825	94.5%	23 084	13.0%
Pensions / Retirement	1 376	50.0%	1 378	50.0%	-	-	-	-	2 755	1.5%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	11 893	47.4%	1 014	4.0%	2 791	11.1%	9 411	37.5%	25 109	14.1%
Auditor-General	-	-	-	-	-	-	10 872	100.0%	10 872	6.1%
Other	-	-	-	-	-	-	-	-	-	-
Total	17 269	9.7%	3 652	2.1%	2 791	1.6%	154 285	86.7%	177 997	100.0%

Contact Details

Municipal Manager	Mr Isak G.A. De Waal (Act)	054 431 6300
Financial Manager	Mrs Anthanique F. Beukes (Act)	054 461 6437

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: !KHEIS (NC084)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

R thousands	2017/18 Budget Main appropriation	2017/18 Budget Adjusted Budget	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter 1st Q as % of Main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter 2nd Q as % of Main appropriation	2017/18 Third Quarter Actual Expenditure	2017/18 Third Quarter 3rd Q as % of adjusted budget	2017/18 Year to Date Actual Expenditure	2017/18 Year to Date Total Expenditure as % of adjusted budget	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	44 920	49 251	24 523	54.6%	15 277	34.0%	8 688	17.6%	48 488	98.5%	9 517	86.6%	(8.7%)
Property rates	4 703	5 464	9 089	193.3%	145	3.1%	119	2.2%	9 354	171.2%	143	94.6%	(17.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	0	-	0	-	-	-	(100.0%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	4 820	4 821	835	17.3%	624	12.9%	629	13.1%	2 088	43.3%	1 037	68.5%	(39.3%)
Service charges - sanitation revenue	1 860	2 369	389	20.9%	596	32.0%	399	16.9%	1 384	58.4%	526	77.9%	(24.0%)
Service charges - refuse revenue	2 651	3 129	808	30.5%	1 071	40.4%	908	29.0%	2 788	89.1%	730	79.7%	24.5%
Service charges - other	-	-	-	-	-	-	0	-	0	-	-	-	(100.0%)
Rental of facilities and equipment	548	550	4	.7%	14	2.5%	26	4.7%	44	8.0%	146	74.2%	(82.1%)
Interest earned - external investments	245	300	-	-	36	14.8%	9	3.1%	46	15.2%	21	90.4%	(55.9%)
Interest earned - outstanding debtors	150	300	-	-	130	86.5%	335	111.5%	464	154.8%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	64	64	-	-	-	-	-	-	-	-	14	52.3%	(100.0%)
Licences and permits	8	8	398	4 867.5%	419	5 129.3%	0	.6%	817	10 104.9%	4	-	(98.7%)
Agency services	1 710	2 217	-	-	228	13.4%	313	14.1%	541	24.4%	449	76.6%	(30.3%)
Transfers recognised - operational	25 186	27 005	11 285	44.8%	11 578	46.0%	5 817	21.5%	28 680	106.2%	6 233	94.2%	(6.7%)
Other own revenue	2 229	2 278	1 714	76.9%	436	19.6%	132	5.8%	2 282	100.2%	216	40.5%	(38.9%)
Gains on disposal of PPE	746	746	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	60 708	65 979	10 711	17.6%	12 078	19.9%	9 811	14.9%	32 600	49.4%	10 381	49.0%	(5.5%)
Employee related costs	27 612	32 053	6 224	22.5%	7 490	27.1%	6 564	20.5%	20 278	63.3%	5 923	65.2%	10.8%
Remuneration of councillors	3 081	3 799	371	12.1%	370	12.0%	654	17.2%	1 395	36.7%	583	56.5%	12.2%
Debt impairment	5 535	5 535	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3 413	3 413	53	1.6%	193	5.6%	87	2.5%	332	9.7%	-	-	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	1 270	1 270	441	34.7%	375	29.5%	819	64.4%	1 635	128.7%	241	60.0%	239.4%
Other Materials	2 217	2 055	31	1.4%	169	7.6%	134	6.5%	334	16.2%	136	24.8%	(1.6%)
Contracted services	-	-	1 393	-	797	-	884	-	3 074	-	-	-	(100.0%)
Transfers and grants	-	3 419	-	-	163	-	27	.8%	190	5.6%	990	80.1%	(97.3%)
Other expenditure	17 580	14 435	2 198	12.5%	2 522	14.3%	644	4.5%	5 363	37.2%	2 508	61.4%	(74.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(15 788)	(16 728)	13 812		3 200		(1 124)		15 888		(864)		
Transfers recognised - capital	18 298	18 298	4 400	24.0%	-	-	6 171	33.7%	10 571	57.8%	-	66.8%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	2 510	1 570	18 212		3 200		5 047		26 459		(864)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	2 510	1 570	18 212		3 200		5 047		26 459		(864)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 510	1 570	18 212		3 200		5 047		26 459		(864)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 510	1 570	18 212		3 200		5 047		26 459		(864)		

Part 2: Capital Revenue and Expenditure

R thousands	2017/18 Budget Main appropriation	2017/18 Budget Adjusted Budget	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter 1st Q as % of Main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter 2nd Q as % of Main appropriation	2017/18 Third Quarter Actual Expenditure	2017/18 Third Quarter 3rd Q as % of adjusted budget	2017/18 Year to Date Actual Expenditure	2017/18 Year to Date Total Expenditure as % of adjusted budget	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	18 298	18 298	2 996	16.4%	1 706	9.3%	4 305	23.5%	9 007	49.2%	2 807	39.2%	53.3%
National Government	18 298	18 298	2 996	16.4%	1 706	9.3%	4 305	23.5%	9 007	49.2%	2 807	41.9%	53.3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	18 298	18 298	2 996	16.4%	1 706	9.3%	4 305	23.5%	9 007	49.2%	2 807	40.9%	53.3%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	18 298	18 298	2 996	16.4%	1 706	9.3%	4 305	23.5%	9 007	49.2%	2 807	39.2%	53.3%
Governance and Administration	-	-	-	-	-	-	-	-	-	-	249	-	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	249	-	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	3 350	3 350	2 321	69.3%	1 168	34.9%	1 022	30.5%	4 511	134.7%	2 257	36.4%	(54.7%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	3 350	3 350	2 321	69.3%	1 168	34.9%	1 022	30.5%	4 511	134.7%	2 257	36.4%	(54.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	14 398	14 948	674	4.7%	538	3.7%	3 283	22.0%	4 496	30.1%	302	14.5%	985.8%
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	7 500	7 500	341	4.5%	538	7.2%	809	10.8%	1 688	22.5%	302	12.9%	167.6%
Waste Water Management	6 512	7 448	334	5.1%	-	-	2 474	33.2%	2 808	37.7%	-	41.5%	(100.0%)
Waste Management	386	-	-	-	-	-	-	-	-	-	-	-	-
Other	550	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	55 472	56 234	20 211	36.4%	18 510	33.4%	13 535	24.1%	52 256	92.9%	8 189	72.5%	65.3%
Property rates, penalties and collection charges	2 152	2 913	378	17.5%	219	10.2%	193	6.6%	790	27.1%	122	31.5%	57.8%
Service charges	4 883	4 883	2 033	41.6%	1 472	30.1%	574	11.8%	4 079	83.5%	985	104.0%	(41.7%)
Other revenue	4 559	4 559	2 116	46.4%	1 098	24.1%	471	10.3%	3 684	80.8%	828	22.0%	(43.1%)
Government - operating	25 186	25 186	11 285	44.8%	11 578	46.0%	6 117	24.3%	28 980	115.1%	6 233	92.9%	(1.9%)
Government - capital	18 298	18 298	4 400	24.0%	3 977	21.7%	6 171	33.7%	14 548	79.5%	-	68.4%	(100.0%)
Interest	395	395	-	-	166	42.0%	9	2.4%	175	44.4%	21	90.4%	(55.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(51 759)	(51 759)	(11 119)	21.5%	(12 095)	23.4%	(9 737)	18.8%	(32 951)	63.7%	(10 381)	67.4%	(6.2%)
Suppliers and employees	(51 759)	(51 759)	(11 119)	21.5%	(11 602)	22.4%	(9 715)	18.8%	(32 436)	62.7%	(9 391)	64.7%	3.4%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	(493)	-	(23)	-	(516)	-	(990)	146.6%	(97.7%)
Net Cash from/(used) Operating Activities	3 714	4 475	9 092	244.8%	6 415	172.7%	3 798	84.9%	19 305	431.4%	(2 192)	92.7%	(273.3%)
Cash Flow from Investing Activities													
Receipts	746	746	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	746	746	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(18 298)	(18 298)	(807)	4.4%	(1 945)	10.6%	(4 908)	26.8%	(7 660)	41.9%	(2 572)	43.5%	90.8%
Capital assets	(18 298)	(18 298)	(807)	4.4%	(1 945)	10.6%	(4 908)	26.8%	(7 660)	41.9%	(2 572)	43.5%	90.8%
Net Cash from/(used) Investing Activities	(17 552)	(17 552)	(807)	4.6%	(1 945)	11.1%	(4 908)	28.0%	(7 660)	43.6%	(2 572)	113.7%	90.8%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(13 838)	(13 077)	8 285	(59.9%)	4 470	(32.3%)	(1 110)	8.5%	11 645	(89.0%)	(4 764)	184.5%	(76.7%)
Cash/cash equivalents at the year begin:	-	122	-	-	8 285	-	12 755	10 444.9%	-	-	(1 287)	-	(1 091.0%)
Cash/cash equivalents at the year end:	(13 838)	(12 955)	8 285	(59.9%)	12 755	(92.2%)	11 645	(89.9%)	11 645	(89.9%)	(6 051)	177.5%	(292.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	375	3.1%	296	2.5%	412	3.4%	10 935	91.0%	12 017	19.6%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	410	2.0%	389	1.9%	391	1.9%	18 930	94.1%	20 119	32.8%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	155	2.3%	143	2.1%	143	2.1%	6 316	93.5%	6 757	11.0%	-	-	-
Receivables from Exchange Transactions - Waste Management	236	2.3%	223	2.2%	225	2.2%	9 467	93.3%	10 151	16.6%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	19	.4%	22	.5%	32	.7%	4 268	98.3%	4 342	7.1%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	41	.5%	35	.4%	32	.4%	7 835	98.6%	7 943	13.0%	-	-	-
Total By Income Source	1 236	2.0%	1 108	1.8%	1 234	2.0%	57 751	94.2%	61 330	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	323	100.0%	323	.5%	-	-	-
Commercial	71	1.7%	66	1.5%	56	1.3%	4 089	95.5%	4 282	7.0%	-	-	-
Households	308	2.6%	273	2.3%	346	2.9%	11 139	92.3%	12 066	19.7%	-	-	-
Other	857	1.9%	769	1.7%	832	1.9%	42 201	94.5%	44 659	72.8%	-	-	-
Total By Customer Group	1 236	2.0%	1 108	1.8%	1 234	2.0%	57 751	94.2%	61 330	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	103	23.2%	104	23.4%	103	23.1%	134	30.3%	443	9.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	70	3.3%	144	6.8%	1 910	90.0%	2 123	45.2%
Other	44	2.1%	34	1.6%	0	-	2 055	96.4%	2 133	45.4%
Total	146	3.1%	207	4.4%	246	5.2%	4 099	87.2%	4 699	100.0%

Contact Details

Municipal Manager	Mr Josef Willemse	054 833 9500
Financial Manager	Mr W. Weilbach	054 833 9500

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: TSANTSABANE (NC085)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	226 273	226 273	50 721	22.4%	35 001	15.5%	14 904	6.6%	100 625	44.5%	30 664	202.4%	(51.4%)
Property rates	37 972	37 972	15 246	40.1%	(5 231)	(13.8%)	(10)	-	10 004	26.3%	2 297	139.1%	(100.5%)
Property rates - penalties and collection charges	-	-	-		-		-		-		-		-
Service charges - electricity revenue	49 011	49 011	9 971	20.3%	6 237	12.7%	5 758	11.7%	21 965	44.8%	6 523	26.4%	(11.7%)
Service charges - water revenue	35 816	35 816	2 967	8.3%	3 433	9.6%	2 671	7.5%	9 072	25.3%	3 677	26.6%	(27.4%)
Service charges - sanitation revenue	16 950	16 950	4 560	26.9%	4 772	28.2%	3 187	18.8%	12 519	73.9%	6 131	64.8%	(48.0%)
Service charges - refuse revenue	13 673	13 673	2 090	15.3%	3 045	22.3%	2 029	14.8%	7 165	52.4%	2 980	55.0%	(31.9%)
Service charges - other	-	-	0		-		-		0		-	-	-
Rental of facilities and equipment	347	347	99	28.6%	123	35.3%	74	21.4%	296	85.3%	94	392.2%	(20.8%)
Interest earned - external investments	550	550	1	.3%	4	.7%	12	2.2%	17	3.1%	0	1.0%	2 774.0%
Interest earned - outstanding debtors	-	-	-		-		-		-		-	-	-
Dividends received	-	-	-		-		-		-		-	-	-
Fines	700	700	9	1.3%	102	14.6%	-	-	111	15.9%	-	9.7%	-
Licences and permits	438	438	569	129.9%	396	90.5%	375	85.7%	1 340	306.0%	827	168.0%	(54.6%)
Agency services	-	-	-		-		-		-		-	-	-
Transfers recognised - operational	37 723	37 723	14 077	37.3%	21 029	55.7%	-	-	35 106	93.1%	7 826	22.8%	(100.0%)
Other own revenue	11 093	11 093	980	8.8%	1 092	9.8%	807	7.3%	2 879	26.0%	203	1 742.5%	297.4%
Gains on disposal of PPE	22 000	22 000	150	.7%	-	-	-	-	150	.7%	105	.7%	(100.0%)
Operating Expenditure	224 876	224 876	28 978	12.9%	40 566	18.0%	12 839	5.7%	82 383	36.6%	42 059	27.6%	(69.5%)
Employee related costs	79 840	79 840	17 767	22.3%	18 769	23.5%	11 710	14.7%	48 246	60.4%	16 277	33.2%	(28.1%)
Remuneration of councillors	4 984	4 984	311	6.2%	524	10.5%	-	-	835	16.8%	789	32.4%	(100.0%)
Debt impairment	11 353	11 353	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	11 575	11 575	-	-	-	-	-	-	-	-	-	-	-
Finance charges	5 000	5 000	217	4.3%	-	-	195	3.9%	412	8.2%	-	.9%	(100.0%)
Bulk purchases	45 300	45 300	5 241	11.6%	13 631	30.1%	(4 114)	(9.1%)	14 759	32.6%	14 060	31.8%	(129.3%)
Other Materials	10 082	10 082	1 440	14.3%	1 017	10.1%	1 347	13.4%	3 804	37.7%	2 150	29.0%	(37.3%)
Contracted services	-	-	940	-	1 360	-	642	-	2 943	-	1 791	-	(64.2%)
Transfers and grants	-	-	1 288	-	2 529	-	1 075	-	4 892	-	1 660	-	(35.2%)
Other expenditure	56 741	56 741	1 774	3.1%	2 735	4.8%	1 984	3.5%	6 493	11.4%	5 330	16.1%	(62.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	3	-	(100.0%)
Surplus/(Deficit)	1 397	1 397	21 743		(5 565)		2 065		18 242		(11 395)		
Transfers recognised - capital	-	-	4 973	-	-	-	211	-	5 184	-	1 562	-	(86.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 397	1 397	26 716		(5 565)		2 276		23 427		(9 832)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1 397	1 397	26 716		(5 565)		2 276		23 427		(9 832)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 397	1 397	26 716		(5 565)		2 276		23 427		(9 832)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 397	1 397	26 716		(5 565)		2 276		23 427		(9 832)		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	39 155	39 155	5 507	14.1%	2 702	6.9%	756	1.9%	8 965	22.9%	5 180	72.3%	(85.4%)
National Government	20 540	20 540	4 807	23.4%	2 702	13.2%	756	3.7%	8 266	40.2%	5 180	81.8%	(85.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	20 540	20 540	4 807	23.4%	2 702	13.2%	756	3.7%	8 266	40.2%	5 180	81.4%	(85.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 115	2 115	700	33.1%	-	-	-	-	700	33.1%	-	-	-
Public contributions and donations	16 500	16 500	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	39 155	39 155	5 507	14.1%	2 702	6.9%	756	1.9%	8 965	22.9%	5 180	72.3%	(85.4%)
Governance and Administration	1 372	1 372	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	385	385	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	987	987	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	743	743	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	73	73	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	670	670	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	15 740	15 740	5 507	35.0%	2 702	17.2%	756	4.8%	8 965	57.0%	5 180	81.8%	(85.4%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	15 740	15 740	5 507	35.0%	2 702	17.2%	756	4.8%	8 965	57.0%	5 180	81.8%	(85.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	21 300	21 300	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	21 300	21 300	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	235 906	235 906	64 144	27.2%	43 711	18.5%	64 987	27.5%	172 842	73.3%	52 823	109.6%	23.0%
Property rates, penalties and collection charges	37 972	37 972	6 239	16.4%	3 891	10.2%	4 020	10.6%	14 150	37.3%	16 035	80.5%	(74.9%)
Service charges	126 543	126 543	7 193	5.7%	8 731	6.9%	10 032	7.9%	25 956	20.5%	4 562	28.0%	119.9%
Other revenue	12 578	12 578	22 896	182.0%	10 351	82.3%	17 737	141.0%	50 984	405.3%	8 664	262.9%	104.7%
Government - operating	37 723	37 723	17 489	46.4%	20 735	55.0%	20 735	55.0%	58 959	156.3%	7 538	201.1%	175.1%
Government - capital	20 540	20 540	10 326	50.3%	-	-	12 451	60.6%	22 777	110.9%	16 020	237.7%	(22.3%)
Interest	550	550	1	.3%	4	.7%	12	2.1%	17	3.0%	4	29.7%	213.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(201 948)	(201 948)	(56 903)	28.2%	(37 444)	18.5%	(61 244)	30.3%	(155 592)	77.0%	(66 286)	73.5%	(7.6%)
Suppliers and employees	(196 948)	(196 948)	(54 886)	27.9%	(35 598)	18.1%	(59 009)	30.0%	(149 493)	75.9%	(61 187)	70.9%	(3.6%)
Finance charges	(5 000)	(5 000)	(512)	10.2%	(1 299)	26.0%	(539)	10.8%	(2 350)	47.0%	(3 444)	71.7%	(84.3%)
Transfers and grants	-	-	(1 505)	-	(548)	-	(1 696)	-	(3 749)	-	(1 656)	-	2.4%
Net Cash from/(used) Operating Activities	33 958	33 958	7 241	21.3%	6 267	18.5%	3 743	11.0%	17 251	50.8%	(13 464)	(230.2%)	(127.8%)
Cash Flow from Investing Activities													
Receipts	12 147	12 147	150	1.2%	2 000	16.5%	90	.7%	2 240	18.4%	108	58.8%	(16.7%)
Proceeds on disposal of PPE	22 000	22 000	150	.7%	-	-	90	.4%	240	1.1%	108	.6%	(16.7%)
Decrease in non-current debtors	(2 800)	(2 800)	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	(8 553)	(8 553)	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	1 500	1 500	-	-	2 000	133.3%	-	-	2 000	133.3%	-	-	-
Payments	(20 540)	(20 540)	(4 807)	23.4%	(2 702)	13.2%	(976)	4.8%	(8 486)	41.3%	(5 191)	-	(81.2%)
Capital assets	(20 540)	(20 540)	(4 807)	23.4%	(2 702)	13.2%	(976)	4.8%	(8 486)	41.3%	(5 191)	-	(81.2%)
Net Cash from/(used) Investing Activities	(8 393)	(8 393)	(4 657)	55.5%	(702)	8.4%	(886)	10.6%	(6 246)	74.4%	(5 083)	(8.6%)	(82.6%)
Cash Flow from Financing Activities													
Receipts	90	90	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	90	90	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	90	90	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	25 655	25 655	2 584	10.1%	5 564	21.7%	2 856	11.1%	11 005	42.9%	(18 547)	(1 155.9%)	(115.4%)
Cash/cash equivalents at the year begin:	5 300	5 300	369	7.0%	2 952	55.7%	8 517	160.7%	369	7.0%	69 794	(25.3%)	(87.8%)
Cash/cash equivalents at the year end:	30 955	30 955	2 952	9.5%	8 517	27.5%	11 373	36.7%	11 373	36.7%	51 247	(766.8%)	(77.8%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1 062	1.5%	991	1.4%	1 565	2.2%	66 252	94.8%	69 870	35.3%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	751	11.2%	957	14.2%	331	4.9%	4 678	69.6%	6 717	3.4%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	793	3.8%	657	3.2%	505	2.4%	18 774	90.6%	20 730	10.5%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 769	2.9%	1 670	2.8%	1 516	2.5%	55 721	91.8%	60 676	30.7%	-	-	-
Receivables from Exchange Transactions - Waste Management	1 157	3.2%	1 077	3.0%	987	2.8%	32 493	91.0%	35 714	18.1%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	50	1.3%	41	1.0%	32	.8%	3 844	96.9%	3 966	2.0%	-	-	-
Total By Income Source	5 582	2.8%	5 394	2.7%	4 936	2.5%	181 762	92.0%	197 674	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	239	3.3%	193	2.7%	164	2.3%	6 661	91.8%	7 257	3.7%	-	-	-
Commercial	1 225	7.6%	1 304	8.1%	591	3.7%	13 023	80.7%	16 142	8.2%	-	-	-
Households	3 987	2.3%	3 782	2.2%	4 074	2.4%	158 114	93.0%	169 957	86.0%	-	-	-
Other	131	3.0%	115	2.7%	108	2.5%	3 964	91.8%	4 318	2.2%	-	-	-
Total By Customer Group	5 582	2.8%	5 394	2.7%	4 936	2.5%	181 762	92.0%	197 674	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	4 046	4.2%	4 314	4.4%	-	-	88 618	91.4%	96 978	69.9%
Bulk Water	1 514	4.9%	1 909	6.2%	-	-	27 459	88.9%	30 882	22.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	747	89.8%	7	.8%	-	-	78	9.4%	831	.6%
Other	602	6.0%	526	5.3%	559	5.6%	8 322	83.1%	10 009	7.2%
Total	6 908	5.0%	6 755	4.9%	559	.4%	124 477	89.7%	138 700	100.0%

Contact Details

Municipal Manager	Mr HG Mathobela	053 313 7300
Financial Manager	Ms Anita Kooverjee	053 313 7300

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KGATELOPELE (NC086)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	83 614	90 782	5 316	6.4%	15 941	19.1%	7 368	8.1%	28 625	31.5%	15 818	65.3%	(53.4%)
Property rates	14 165	13 620	845	6.0%	2 533	17.9%	1 310	9.6%	4 687	34.4%	0	72.6%	1 523 276.7%
Property rates - penalties and collection charges	-	-	-		-		-		-		-		-
Service charges - electricity revenue	22 411	27 270	2 460	11.0%	3 699	16.5%	789	2.9%	6 948	25.5%	3 877	57.1%	(79.6%)
Service charges - water revenue	7 921	8 789	516	6.5%	1 685	21.3%	788	9.0%	2 990	34.0%	1 528	52.5%	(48.4%)
Service charges - sanitation revenue	4 324	3 145	475	11.0%	32	.7%	(783)	(24.9%)	(275)	(8.7%)	1 178	65.5%	(166.4%)
Service charges - refuse revenue	6 169	4 322	614	9.9%	252	4.1%	(658)	(15.2%)	208	4.8%	1 608	72.8%	(140.9%)
Service charges - other	-	-	-		-		1	-	1	-	-	-	(100.0%)
Rental of facilities and equipment	137	1 751	3	1.8%	851	621.5%	(5)	(.3%)	848	48.4%	45	86.1%	(111.6%)
Interest earned - external investments	216	216	-	-	149	68.7%	54	25.0%	203	93.7%	31	35.6%	72.6%
Interest earned - outstanding debtors	175	219	2	1.4%	11	6.5%	2	.8%	16	7.1%	22	56.2%	(91.8%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 018	500	-	-	-	-	-	-	-	-	-	.1%	-
Licences and permits	53	53	-	-	-	-	584	1 094.7%	584	1 094.7%	16	236.1%	3 653.0%
Agency services	700	700	135	19.3%	(5)	(.7%)	-	-	130	18.6%	-	-	-
Transfers recognised - operational	23 042	23 191	250	1.1%	6 686	29.0%	5 236	22.6%	12 172	52.5%	7 323	80.3%	(28.5%)
Other own revenue	2 981	6 704	16	.5%	48	1.6%	49	.7%	113	1.7%	189	19.0%	(74.2%)
Gains on disposal of PPE	300	300	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	83 324	90 655	9 917	11.9%	15 100	18.1%	4 718	5.2%	29 734	32.8%	9 383	40.3%	(49.7%)
Employee related costs	28 308	26 194	2 214	7.8%	6 383	22.5%	2 122	8.1%	10 719	40.9%	5 670	53.1%	(62.6%)
Remuneration of councillors	2 348	2 285	159	6.8%	449	19.1%	147	6.4%	755	33.1%	555	56.5%	(73.6%)
Debt impairment	5 774	5 774	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	9 018	9 018	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	3.5%	-
Bulk purchases	17 423	22 133	5 052	29.0%	4 376	25.1%	941	4.3%	10 369	46.9%	(207)	38.3%	(554.4%)
Other Materials	2 069	3 552	221	10.7%	662	32.0%	9	.3%	893	25.1%	337	33.7%	(97.3%)
Contracted services	6 328	6 283	954	15.1%	757	12.0%	895	14.2%	2 605	41.5%	(119)	30.7%	(851.8%)
Transfers and grants	-	-	281	-	-	-	(236)	-	45	-	1 614	42.4%	(114.6%)
Other expenditure	12 055	15 415	1 035	8.6%	2 472	20.5%	841	5.5%	4 347	28.2%	1 534	44.8%	(45.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	290	128	(4 601)		841		2 650		(1 110)		6 434		
Transfers recognised - capital	12 099	17 299	-	-	3 099	25.6%	5 818	33.6%	8 917	51.5%	1 763	-	229.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	12 389	17 427	(4 601)		3 940		8 468		7 807		8 198		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	12 389	17 427	(4 601)		3 940		8 468		7 807		8 198		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	12 389	17 427	(4 601)		3 940		8 468		7 807		8 198		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	12 389	17 427	(4 601)		3 940		8 468		7 807		8 198		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	13 864	4 605	2 512	18.1%	7 577	54.7%	1 106	24.0%	11 195	243.1%	-	19.2%	(100.0%)
National Government	12 099	-	2 452	20.3%	7 576	62.6%	1 106	-	11 133	-	-	19.6%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	12 099	-	2 452	20.3%	7 576	62.6%	1 106	-	11 133	-	-	19.6%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 765	4 605	60	3.4%	-	-	-	-	60	1.3%	-	-	-
Public contributions and donations	-	-	-	-	2	-	-	-	2	-	-	-	-
Capital Expenditure Standard Classification	13 864	4 605	2 512	18.1%	7 577	54.7%	1 106	24.0%	11 195	243.1%	-	19.2%	(100.0%)
Governance and Administration	565	665	60	10.6%	2	.3%	-	-	62	9.3%	-	-	-
Executive & Council	500	500	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	65	165	60	92.4%	2	2.7%	-	-	62	37.6%	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	13 299	3 940	2 452	18.4%	7 576	57.0%	1 106	28.1%	11 133	282.6%	-	19.6%	(100.0%)
Electricity	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-
Water	4 200	200	351	8.4%	1 674	39.9%	820	410.0%	2 845	1 422.5%	-	52.9%	(100.0%)
Waste Water Management	8 099	-	2 101	25.9%	5 901	72.9%	286	-	8 288	-	-	-	(100.0%)
Waste Management	-	2 740	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	95 412	107 779	32 713	34.3%	29 526	30.9%	28 044	26.0%	90 284	83.8%	29 141	88.6%	(3.8%)
Property rates, penalties and collection charges	14 165	13 620	1 668	11.8%	12 319	87.0%	1 616	11.9%	15 604	114.6%	1 577	35.6%	2.5%
Service charges	40 826	43 526	9 109	22.3%	6 848	16.8%	4 468	10.3%	20 425	46.9%	6 656	47.4%	(32.9%)
Other revenue	4 889	9 708	4 434	90.7%	394	8.1%	1 934	19.9%	6 762	69.7%	1 143	170.8%	69.2%
Government - operating	23 042	23 191	10 502	45.6%	6 686	29.0%	-	-	17 188	74.1%	6 759	90.2%	(100.0%)
Government - capital	12 099	17 299	7 000	57.9%	3 099	25.6%	20 000	115.6%	30 099	174.0%	13 000	-	53.8%
Interest	391	435	-	-	164	42.1%	18	4.1%	182	41.9%	6	14.4%	197.8%
Dividends	-	-	-	-	16	-	8	-	24	-	-	-	(100.0%)
Payments	(68 532)	(75 862)	(18 331)	26.7%	(15 100)	22.0%	(5 645)	7.4%	(39 076)	51.5%	(14 746)	69.6%	(61.7%)
Suppliers and employees	(68 532)	(75 862)	(18 248)	26.6%	(15 100)	22.0%	(5 338)	7.0%	(38 686)	51.0%	(13 872)	75.8%	(61.5%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	3.9%	-
Transfers and grants	-	-	(83)	-	-	-	(307)	-	(390)	-	(874)	30.1%	(64.9%)
Net Cash from/(used) Operating Activities	26 880	31 917	14 382	53.5%	14 426	53.7%	22 400	70.2%	51 207	160.4%	14 395	254.2%	55.6%
Cash Flow from Investing Activities													
Receipts	8 048	300	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	300	300	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	7 748	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(12 099)	-	(2 510)	20.7%	(7 577)	62.6%	(1 653)	-	(11 740)	-	-	-	(100.0%)
Capital assets	(12 099)	-	(2 510)	20.7%	(7 577)	62.6%	(1 653)	-	(11 740)	-	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(4 051)	300	(2 510)	62.0%	(7 577)	187.0%	(1 653)	(550.9%)	(11 740)	(3 913.2%)	-	-	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	22	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	22	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	22	-	(100.0%)
Net Increase/(Decrease) in cash held	22 829	32 217	11 872	52.0%	6 849	30.0%	20 747	64.4%	39 468	122.5%	14 417	247.4%	43.9%
Cash/cash equivalents at the year begin:	-	-	13 037	-	24 909	-	31 758	-	13 037	-	7 002	-	353.6%
Cash/cash equivalents at the year end:	22 829	32 217	24 909	109.1%	31 758	139.1%	52 505	163.0%	52 505	163.0%	21 419	247.4%	145.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1 306	6.4%	2	-	487	2.4%	18 643	91.2%	20 438	33.0%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 798	18.5%	4	-	609	6.3%	7 300	75.2%	9 711	15.7%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 805	13.5%	7	.1%	634	4.7%	10 962	81.8%	13 408	21.7%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	611	6.8%	0	-	238	2.7%	8 076	90.5%	8 925	14.4%	-	-	-
Receivables from Exchange Transactions - Waste Management	997	9.6%	0	-	456	4.4%	8 937	86.0%	10 390	16.8%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	14	22.8%	-	-	5	7.8%	41	69.3%	60	.1%	-	-	-
Interest on Arrear Debtor Accounts	1	.3%	-	-	0	.2%	182	99.5%	183	.3%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 035)	162.1%	-	-	8	(.6%)	772	(61.5%)	(1 255)	(2.0%)	-	-	-
Total By Income Source	4 497	7.3%	13	-	2 435	3.9%	54 914	88.8%	61 860	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	222	7.8%	5	.2%	117	4.1%	2 490	87.9%	2 833	4.6%	-	-	-
Commercial	64	1.7%	4	.1%	423	11.4%	3 219	86.8%	3 711	6.0%	-	-	-
Households	3 953	7.5%	5	-	1 756	3.3%	46 920	89.1%	52 634	85.1%	-	-	-
Other	258	9.6%	-	-	139	5.2%	2 285	85.2%	2 682	4.3%	-	-	-
Total By Customer Group	4 497	7.3%	13	-	2 435	3.9%	54 914	88.8%	61 860	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Morgan Motswana	053 384 8600
Financial Manager	Ms Ophelia Louw	053 384 8600

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: DAWID KRUIPER (NC087)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

R thousands	2017/18 Budget Main appropriation	2017/18 Budget Adjusted Budget	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter 1st Q as % of Main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter 2nd Q as % of Main appropriation	2017/18 Third Quarter Actual Expenditure	2017/18 Third Quarter 3rd Q as % of adjusted budget	2017/18 Year to Date Actual Expenditure	2017/18 Year to Date Total Expenditure as % of adjusted budget	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	639 921	622 461	162 803	25.4%	149 524	23.4%	155 173	24.9%	467 499	75.1%	150 948	65.7%	2.8%
Property rates	97 249	93 832	33 759	34.7%	19 293	19.8%	18 940	20.2%	71 992	76.7%	17 898	52.9%	5.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	274 113	278 151	67 431	24.6%	68 416	25.0%	75 334	27.1%	211 181	75.9%	76 084	71.3%	(1.0%)
Service charges - water revenue	66 226	59 458	13 570	20.5%	14 926	22.5%	19 825	33.3%	48 321	81.3%	15 911	69.3%	24.6%
Service charges - sanitation revenue	34 235	33 399	8 686	25.4%	8 500	24.8%	8 266	24.7%	25 452	76.2%	7 556	67.1%	9.4%
Service charges - refuse revenue	29 653	26 626	6 675	22.5%	6 715	22.6%	6 642	24.9%	20 031	75.2%	5 569	67.1%	19.3%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	9 640	9 029	1 213	12.6%	2 880	29.9%	2 555	28.3%	6 648	73.6%	2 188	62.3%	16.8%
Interest earned - external investments	2 590	4 055	237	9.2%	1 216	46.9%	552	13.6%	2 005	49.5%	708	97.4%	(22.0%)
Interest earned - outstanding debtors	3 710	3 000	900	24.3%	763	20.6%	823	27.4%	2 487	82.9%	1 022	72.1%	(19.5%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	668	737	110	16.5%	183	27.5%	245	33.3%	539	73.1%	233	77.1%	5.1%
Licences and permits	1 644	1 707	498	30.3%	438	26.7%	405	23.7%	1 341	78.6%	432	68.9%	(6.2%)
Agency services	3 657	1 765	521	14.2%	448	12.3%	181	10.3%	1 150	65.2%	1 179	86.9%	(84.6%)
Transfers recognised - operational	89 758	82 646	27 117	30.2%	22 189	24.7%	17 925	21.7%	67 231	81.3%	19 618	65.2%	(8.6%)
Other own revenue	13 714	15 056	2 065	15.1%	3 556	25.9%	2 743	18.2%	8 364	55.6%	2 258	41.2%	21.5%
Gains on disposal of PPE	13 064	13 000	19	.1%	-	-	736	5.7%	756	5.8%	291	44.5%	153.4%
Operating Expenditure	663 046	663 798	140 280	21.2%	138 820	20.9%	136 822	20.6%	415 922	62.7%	149 565	63.7%	(8.5%)
Employee related costs	259 650	274 025	64 100	24.7%	64 997	25.0%	66 132	24.1%	195 229	71.2%	58 533	66.0%	13.0%
Remuneration of councillors	11 416	10 916	2 346	20.6%	2 419	21.2%	3 424	31.4%	8 189	75.0%	2 372	58.0%	44.3%
Debt impairment	5 000	5 300	0	-	9	.2%	-	-	9	.2%	0	-	(100.0%)
Depreciation and asset impairment	80 534	80 538	13 422	16.7%	6 711	8.3%	480	.6%	20 613	25.6%	20 580	68.3%	(97.7%)
Finance charges	12 481	12 527	1 935	15.5%	4 192	33.6%	1 372	11.0%	7 499	59.9%	2 158	59.8%	(36.4%)
Bulk purchases	177 976	183 085	45 434	25.5%	33 249	18.7%	42 153	23.0%	120 836	66.0%	43 513	66.3%	(3.1%)
Other Materials	18 388	17 985	1 469	8.0%	4 012	21.8%	7 414	41.2%	12 896	71.7%	3 488	41.1%	112.6%
Contracted services	19 490	17 247	1 018	5.2%	2 831	14.5%	4 485	26.0%	8 334	48.3%	1 615	42.8%	177.7%
Transfers and grants	610	867	384	62.9%	219	35.9%	266	30.6%	868	100.2%	67	59.9%	298.8%
Other expenditure	77 501	61 309	10 172	13.1%	20 181	26.0%	11 047	18.0%	41 400	67.5%	17 239	58.7%	(35.9%)
Loss on disposal of PPE	-	-	-	-	-	-	48	-	48	-	-	-	(100.0%)
Surplus/(Deficit)	(23 124)	(41 338)	22 523		10 704		18 351		51 577		1 383		
Transfers recognised - capital	48 280	69 457	691	1.4%	-	-	3 666	5.3%	4 357	6.3%	5 273	37.1%	(30.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	25 155	28 120	23 214		10 704		22 017		55 935		6 656		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	25 155	28 120	23 214		10 704		22 017		55 935		6 656		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	25 155	28 120	23 214		10 704		22 017		55 935		6 656		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	25 155	28 120	23 214		10 704		22 017		55 935		6 656		

Part 2: Capital Revenue and Expenditure

R thousands	2017/18 Budget Main appropriation	2017/18 Budget Adjusted Budget	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter 1st Q as % of Main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter 2nd Q as % of Main appropriation	2017/18 Third Quarter Actual Expenditure	2017/18 Third Quarter 3rd Q as % of adjusted budget	2017/18 Year to Date Actual Expenditure	2017/18 Year to Date Total Expenditure as % of adjusted budget	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	91 817	91 817	2 560	2.8%	8 472	9.2%	7 714	8.4%	18 746	20.4%	5 093	24.7%	51.5%
National Government	47 654	47 654	1 034	2.2%	1 003	2.1%	3 626	7.6%	5 662	11.9%	4 515	48.4%	(19.7%)
Provincial Government	626	626	-	-	2	.2%	90	14.4%	91	14.6%	-	.1%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	2	98.9%	(100.0%)
Transfers recognised - capital	48 280	48 280	1 034	2.1%	1 004	2.1%	3 716	7.7%	5 754	11.9%	4 516	41.5%	(17.7%)
Borrowing	10 000	10 000	-	-	174	1.7%	-	-	174	1.7%	-	-	-
Internally generated funds	33 537	33 537	1 526	4.6%	7 294	21.7%	3 999	11.9%	12 818	38.2%	576	7.4%	593.7%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	91 817	91 817	2 560	2.8%	8 472	9.2%	7 714	8.4%	18 746	20.4%	5 093	24.7%	51.5%
Governance and Administration	1 524	1 524	59	3.9%	990	65.0%	359	23.6%	1 409	92.4%	24	19.3%	1 374.6%
Executive & Council	1 524	1 524	18	1.2%	889	58.4%	263	17.2%	1 170	76.8%	11	6.4%	2 213.3%
Budget & Treasury Office	-	-	-	-	1	-	3	-	4	-	7	(9.1%)	(49.1%)
Corporate Services	-	-	41	-	100	-	93	-	235	-	6	27.0%	1 359.3%
Community and Public Safety	5 296	5 296	14	.3%	362	6.8%	231	4.4%	607	11.5%	766	12.9%	(69.9%)
Community & Social Services	626	626	-	-	2	.2%	90	14.4%	91	14.6%	-	-	(100.0%)
Sport And Recreation	4 360	4 360	-	-	360	8.3%	141	3.2%	501	11.5%	763	22.9%	(81.5%)
Public Safety	311	311	14	4.7%	-	-	-	-	14	4.7%	4	1.0%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	46 686	46 686	730	1.6%	591	1.3%	150	.3%	1 471	3.2%	2 026	83.5%	(92.6%)
Planning and Development	28 426	28 426	1	-	1	-	89	.3%	91	.3%	520	245 242.9%	(82.9%)
Road Transport	18 260	18 260	729	4.0%	590	3.2%	61	.3%	1 380	7.6%	1 506	11.1%	(95.9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	38 310	38 310	1 755	4.6%	6 529	17.0%	6 974	18.2%	15 258	39.8%	2 276	14.2%	206.5%
Electricity	27 270	27 270	1 302	4.8%	2 602	9.5%	461	1.7%	4 364	16.0%	203	23.2%	127.0%
Water	11 040	11 040	278	2.5%	3 863	35.0%	6 322	57.3%	10 463	94.8%	848	11.5%	645.3%
Waste Water Management	-	-	176	-	64	-	191	-	432	-	1 224	7.7%	(84.4%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	666 360	678 918	145 291	21.8%	143 287	21.5%	146 317	21.6%	434 894	64.1%	155 043	67.4%	(5.6%)
Property rates, penalties and collection charges	93 773	93 832	18 218	19.4%	17 808	19.0%	27 442	29.2%	63 468	67.6%	26 356	56.6%	4.1%
Service charges	404 227	397 633	94 335	23.3%	94 142	23.3%	89 042	22.4%	277 518	69.8%	94 720	70.6%	(6.0%)
Other revenue	24 024	29 145	4 384	18.2%	7 092	29.5%	6 523	22.4%	17 998	61.8%	7 341	84.0%	(11.2%)
Government - operating	89 758	82 646	26 525	29.6%	22 266	24.8%	17 986	21.8%	66 776	80.8%	19 622	74.8%	(8.3%)
Government - capital	48 280	69 457	691	1.4%	-	-	3 666	5.3%	4 357	6.3%	5 273	37.1%	(30.5%)
Interest	6 300	6 205	1 138	18.1%	1 979	31.4%	1 659	26.7%	4 775	77.0%	1 731	86.3%	(4.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(576 379)	(577 492)	(119 388)	20.7%	(164 236)	28.5%	(90 025)	15.6%	(373 649)	64.7%	(106 850)	64.3%	(15.7%)
Suppliers and employees	(563 288)	(564 098)	(117 068)	20.8%	(159 825)	28.4%	(87 907)	15.6%	(364 800)	64.7%	(104 626)	64.3%	(16.0%)
Finance charges	(12 481)	(12 527)	(1 936)	15.5%	(4 192)	33.6%	(1 852)	14.8%	(7 980)	63.7%	(2 158)	65.0%	(14.1%)
Transfers and grants	(610)	(867)	(384)	62.9%	(219)	35.9%	(266)	30.6%	(868)	100.2%	(67)	72.4%	298.8%
Net Cash from/(used) Operating Activities	89 981	101 426	25 903	28.8%	(20 950)	(23.3%)	56 292	55.5%	61 245	60.4%	48 193	91.0%	16.8%
Cash Flow from Investing Activities													
Receipts	13 069	11 995	(13)	(.1%)	18	.1%	687	5.7%	692	5.8%	291	46.5%	136.2%
Proceeds on disposal of PPE	13 064	13 000	19	.1%	-	-	675	5.2%	694	5.3%	291	46.5%	132.2%
Decrease in non-current debtors	-	(1 000)	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	5	(5)	(32)	(646.4%)	18	361.7%	12	(254.1%)	(2)	36.0%	0	78.9%	3 227.7%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(91 817)	(89 881)	(4 079)	4.4%	(8 239)	9.0%	(7 714)	8.6%	(20 032)	22.3%	(4 677)	24.6%	65.0%
Capital assets	(91 817)	(89 881)	(4 079)	4.4%	(8 239)	9.0%	(7 714)	8.6%	(20 032)	22.3%	(4 677)	24.6%	65.0%
Net Cash from/(used) Investing Activities	(78 747)	(77 885)	(4 092)	5.2%	(8 221)	10.4%	(7 027)	9.0%	(19 340)	24.8%	(4 386)	19.0%	60.2%
Cash Flow from Financing Activities													
Receipts	10 000	36 250	297	3.0%	475	4.7%	(257)	(.7%)	515	1.4%	(789)	17.4%	(67.4%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	26 250	297	-	475	-	(257)	(1.0%)	515	2.0%	(789)	17.4%	(67.4%)
Payments	(9 660)	(11 552)	(1 304)	13.5%	(2 352)	24.4%	(1 622)	14.0%	(5 279)	45.7%	(1 997)	77.4%	(18.8%)
Repayment of borrowing	(9 660)	(11 552)	(1 304)	13.5%	(2 352)	24.4%	(1 622)	14.0%	(5 279)	45.7%	(1 997)	77.4%	(18.8%)
Net Cash from/(used) Financing Activities	340	24 698	(1 007)	(295.9%)	(1 878)	(551.8%)	(1 879)	(7.6%)	(4 764)	(19.3%)	(2 786)	86.1%	(32.6%)
Net Increase/(Decrease) in cash held	11 574	48 239	20 804	179.8%	(31 048)	(268.3%)	47 386	98.2%	37 142	77.0%	41 021	(745.7%)	15.5%
Cash/cash equivalents at the year begin:	12 821	12 821	43 754	341.3%	64 559	503.5%	33 510	261.4%	43 754	341.3%	20 927	82.3%	60.1%
Cash/cash equivalents at the year end:	24 395	61 060	64 559	264.6%	33 510	137.4%	80 896	132.5%	80 896	132.5%	61 948	483.2%	30.6%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - I Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	4 856	30.7%	997	6.3%	623	3.9%	9 354	59.1%	15 831	15.2%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	14 017	84.2%	1 012	6.1%	95	.6%	1 520	9.1%	16 643	15.9%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 793	23.0%	417	2.0%	278	1.3%	15 383	73.7%	20 871	20.0%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 278	25.6%	602	6.8%	383	4.3%	5 647	63.4%	8 911	8.5%	-	-	-
Receivables from Exchange Transactions - Waste Management	2 260	15.3%	918	6.2%	744	5.0%	10 846	73.4%	14 768	14.1%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	274	9.2%	222	7.4%	191	6.4%	2 300	77.0%	2 987	2.9%	-	-	-
Interest on Arrear Debtor Accounts	332	6.5%	225	4.4%	183	3.6%	4 387	85.6%	5 127	4.9%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 380	22.7%	1 048	5.4%	705	3.7%	13 140	68.2%	19 273	18.5%	-	-	-
Total By Income Source	33 190	31.8%	5 442	5.2%	3 201	3.1%	62 578	59.9%	104 412	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	2 980	59.8%	1 119	22.4%	56	1.1%	831	16.7%	4 985	4.8%	-	-	-
Commercial	13 082	63.7%	401	2.0%	182	.9%	6 860	33.4%	20 525	19.7%	-	-	-
Households	15 294	21.5%	3 643	5.1%	2 721	3.8%	49 470	69.6%	71 128	68.1%	-	-	-
Other	1 835	23.6%	278	3.6%	243	3.1%	5 418	69.7%	7 774	7.4%	-	-	-
Total By Customer Group	33 190	31.8%	5 442	5.2%	3 201	3.1%	62 578	59.9%	104 412	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	37	100.0%	-	-	-	-	-	-	37	.1%
Bulk Water	74	100.0%	-	-	-	-	-	-	74	.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	9 110	100.0%	-	-	-	-	-	-	9 110	32.4%
Pensions / Retirement	3 862	100.0%	-	-	-	-	-	-	3 862	13.7%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 035	97.0%	132	2.1%	16	.3%	36	.6%	6 219	22.1%
Auditor-General	14	.9%	1	.1%	343	21.5%	1 237	77.6%	1 595	5.7%
Other	5 051	69.9%	-	-	-	-	2 172	30.1%	7 223	25.7%
Total	24 183	86.0%	133	.5%	359	1.3%	3 445	12.3%	28 120	100.0%

Contact Details

Municipal Manager	Mr Elias Ntoba	054 338 7002
Financial Manager	Gaylene Mercia Schreiner	054 338 7025

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: Z F MGCAWU (DC8)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	65 815	62 307	24 058	36.6%	17 427	26.5%	14 478	23.2%	55 963	89.8%	13 158	86.6%	10.0%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	10	10	1	5.8%	2	17.9%	2	18.2%	4	42.0%	2	25.5%	5.0%
Interest earned - external investments	750	750	62	8.2%	202	27.0%	22	2.9%	286	38.1%	177	81.0%	(87.5%)
Interest earned - outstanding debtors	15	7	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	61 530	59 330	23 979	39.0%	17 041	27.7%	14 114	23.8%	55 133	92.9%	12 822	86.2%	10.1%
Other own revenue	3 310	2 210	17	.5%	182	5.5%	340	15.4%	539	24.4%	158	94.1%	115.7%
Gains on disposal of PPE	200	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	64 240	69 545	12 297	19.1%	16 888	26.3%	15 518	22.3%	44 703	64.3%	13 052	69.2%	18.9%
Employee related costs	43 867	48 484	10 365	23.6%	13 306	30.3%	10 905	22.5%	34 576	71.3%	10 273	77.7%	6.2%
Remuneration of councillors	3 839	3 810	635	16.5%	676	17.6%	1 354	35.5%	2 664	69.9%	654	56.0%	106.8%
Debt impairment	25	25	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	583	583	-	-	-	-	-	-	-	-	87	21.6%	(100.0%)
Finance charges	5	5	-	-	-	-	-	-	-	-	3	9.7%	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	1 537	-	1	.1%	0	-	2	-	3	-	129	38.2%	(98.2%)
Contracted services	924	3 257	114	12.4%	489	52.9%	819	25.2%	1 423	43.7%	-	-	(100.0%)
Transfers and grants	4 505	-	174	3.9%	361	8.0%	-	-	535	-	528	27.2%	(100.0%)
Other expenditure	8 956	13 382	1 007	11.2%	2 056	23.0%	2 438	18.2%	5 501	41.1%	1 377	88.0%	77.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 575	(7 238)	11 761		540		(1 040)		11 260		107		
Transfers recognised - capital	-	-	-	-	-	-	289	-	289	-	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 575	(7 238)	11 761		540		(751)		11 550		107		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1 575	(7 238)	11 761		540		(751)		11 550		107		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 575	(7 238)	11 761		540		(751)		11 550		107		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 575	(7 238)	11 761		540		(751)		11 550		107		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	1 530	740	-	-	-	-	-	-	-	-	831	62.9%	(100.0%)
National Government	995	340	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	995	340	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	535	400	-	-	-	-	-	-	-	-	831	58.7%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	1 530	740	-	-	-	-	-	-	-	-	831	62.9%	(100.0%)
Governance and Administration	1 528	400	-	-	-	-	-	-	-	-	831	62.9%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 528	-	-	-	-	-	-	-	-	-	811	100.0%	(100.0%)
Corporate Services	-	400	-	-	-	-	-	-	-	-	20	5.7%	(100.0%)
Community and Public Safety	2	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	2	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	340	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	340	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	65 615	62 030	30 312	46.2%	18 207	27.7%	16 960	27.3%	65 479	105.6%	14 595	103.7%	16.2%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	3 320	1 972	388	11.7%	414	12.5%	798	40.4%	1 600	81.1%	1 659	180.0%	(51.9%)
Government - operating	61 530	59 330	29 783	48.4%	17 590	28.6%	16 100	27.1%	63 473	107.0%	12 759	98.5%	26.2%
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	765	728	142	18.5%	202	26.5%	62	8.5%	406	55.8%	177	99.1%	(65.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(63 633)	(61 649)	(21 620)	34.0%	(15 070)	23.7%	(16 167)	26.2%	(52 857)	85.7%	(16 522)	88.3%	(2.1%)
Suppliers and employees	(59 122)	(61 644)	(20 879)	35.3%	(14 753)	25.0%	(16 167)	26.2%	(51 799)	84.0%	(16 522)	98.0%	(2.1%)
Finance charges	(5)	(5)	-	-	-	-	-	-	-	-	-	8.4%	-
Transfers and grants	(4 505)	-	(741)	16.4%	(317)	7.0%	-	-	(1 058)	-	-	4.9%	-
Net Cash from/(used) Operating Activities	1 982	381	8 692	438.5%	3 137	158.2%	792	208.1%	12 621	3 314.8%	(1 927)	626.0%	(141.1%)
Cash Flow from Investing Activities													
Receipts	200	132	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	200	132	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 530)	(740)	-	-	-	-	-	-	-	-	831	(48.8%)	(100.0%)
Capital assets	(1 530)	(740)	-	-	-	-	-	-	-	-	831	(48.8%)	(100.0%)
Net Cash from/(used) Investing Activities	(1 330)	(608)	-	-	-	-	-	-	-	-	831	(53.0%)	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	32.4%	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	32.4%	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	32.4%	-
Net Increase/(Decrease) in cash held	652	(228)	8 692	1 332.2%	3 137	480.8%	792	(348.1%)	12 621	(5 545.8%)	(1 096)	15 498.7%	(172.3%)
Cash/cash equivalents at the year begin:	3 716	289	289	7.8%	8 981	241.7%	12 118	4 195.0%	289	100.0%	16 577	99.2%	(26.9%)
Cash/cash equivalents at the year end:	4 368	61	8 981	205.6%	12 118	277.4%	12 910	21 066.3%	12 910	21 066.3%	15 481	408.3%	(16.6%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - I Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	159	24.6%	-	-	-	-	489	75.4%	648	100.0%	-	-	-
Total By Income Source	159	24.6%	-	-	-	-	489	75.4%	648	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Orgons of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	159	24.6%	-	-	-	-	489	75.4%	648	100.0%	-	-	-
Total By Customer Group	159	24.6%	-	-	-	-	489	75.4%	648	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	420	100.0%	-	-	-	-	-	-	420	100.0%
Total	420	100.0%	-	-	-	-	-	-	420	100.0%

Contact Details

Municipal Manager	Mr Elias Ntoba	054 337 2868
Financial Manager	Mr P Beukes	054 337 2800

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: SOL PLAATJE (NC091)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	1 944 729	1 890 115	639 221	32.9%	402 487	20.7%	467 389	24.7%	1 509 097	79.8%	442 379	77.9%	5.7%
Property rates	511 595	511 595	259 378	50.7%	84 095	16.4%	77 457	15.1%	420 929	82.3%	77 458	83.4%	-
Property rates - penalties and collection charges	-	-	-		-		-		-		-	-	-
Service charges - electricity revenue	711 106	671 106	171 870	24.2%	133 053	18.7%	178 459	26.6%	483 382	72.0%	175 203	72.5%	1.9%
Service charges - water revenue	264 046	254 046	69 781	26.4%	54 938	20.8%	66 143	26.0%	190 862	75.1%	65 831	80.2%	5%
Service charges - sanitation revenue	59 482	60 582	15 989	26.9%	16 142	27.1%	16 172	26.7%	48 304	79.7%	18 876	75.0%	(14.3%)
Service charges - refuse revenue	44 309	44 309	11 952	27.0%	12 189	27.5%	12 279	27.7%	36 421	82.2%	14 082	74.6%	(12.8%)
Service charges - other	-	-	-		-		-		-		-	-	-
Rental of facilities and equipment	11 115	11 115	2 563	23.1%	2 567	23.1%	2 659	23.9%	7 790	70.1%	2 468	70.5%	7.7%
Interest earned - external investments	20 000	20 000	955	4.8%	1 892	9.5%	2 204	11.0%	5 051	25.3%	3 116	27.8%	(29.3%)
Interest earned - outstanding debtors	97 629	97 629	34 493	35.3%	37 516	38.4%	67 142	68.8%	139 151	142.5%	31 673	83.3%	112.0%
Dividends received	-	-	-		-		-		-		-	-	-
Fines	22 430	15 430	894	4.0%	1 510	6.7%	1 014	6.6%	3 418	22.2%	698	14.3%	45.2%
Licences and permits	2 905	2 905	3 904	134.4%	2 841	97.8%	(1 377)	(47.4%)	5 368	184.8%	931	67.8%	(247.9%)
Agency services	-	4 000	966	-	1 355	-	1 385	34.6%	3 706	92.6%	1 437	89.2%	(3.6%)
Transfers recognised - operational	173 256	175 342	62 871	36.3%	48 189	27.8%	37 745	21.5%	148 805	84.9%	40 434	90.3%	(6.7%)
Other own revenue	26 855	22 055	3 606	13.4%	3 809	14.2%	6 107	27.7%	13 522	61.3%	8 533	92.9%	(28.4%)
Gains on disposal of PPE	-	-	-	-	2 389	-	-	-	2 389	-	1 637	-	(100.0%)
Operating Expenditure	1 936 491	1 957 812	560 073	28.9%	409 197	21.1%	362 521	18.5%	1 331 791	68.0%	353 444	65.8%	2.6%
Employee related costs	679 381	679 381	145 851	21.5%	164 596	24.2%	151 469	22.3%	461 916	68.0%	141 625	68.5%	7.0%
Remuneration of councillors	27 675	27 675	5 473	19.8%	6 455	23.3%	8 325	30.1%	20 253	73.2%	8 232	70.7%	1.1%
Debt impairment	203 000	203 000	203 000	100.0%	-	-	8 024	4.0%	211 024	104.0%	-	100.0%	(100.0%)
Depreciation and asset impairment	67 510	67 510	-	-	-	-	-	-	-	-	-	-	-
Finance charges	26 812	26 812	-	-	13 622	50.8%	-	-	13 622	50.8%	-	50.9%	-
Bulk purchases	524 000	524 000	115 182	22.0%	116 358	22.2%	119 591	22.8%	351 130	67.0%	122 848	67.0%	(2.7%)
Other Materials	139 921	143 117	27 317	19.5%	34 689	24.8%	29 057	20.3%	91 063	63.6%	23 155	53.2%	25.5%
Contracted services	44 219	57 174	9 410	21.3%	11 421	25.8%	17 393	30.4%	38 224	66.9%	12 154	60.8%	43.1%
Transfers and grants	9 470	9 490	3 649	38.5%	4 222	44.6%	1 382	14.6%	9 254	97.5%	9 261	48.2%	(85.1%)
Other expenditure	214 502	219 653	50 191	23.4%	57 835	27.0%	27 280	12.4%	135 306	61.6%	36 169	58.3%	(24.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	8 238	(67 697)	79 148		(6 711)		104 868		177 306		88 936		
Transfers recognised - capital	159 589	223 132	-	-	3 500	2.2%	-	-	3 500	1.6%	-	.2%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	167 827	155 435	79 148		(3 211)		104 868		180 806		88 936		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	167 827	155 435	79 148		(3 211)		104 868		180 806		88 936		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	167 827	155 435	79 148		(3 211)		104 868		180 806		88 936		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	167 827	155 435	79 148		(3 211)		104 868		180 806		88 936		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	232 066	313 941	17 876	7.7%	58 985	25.4%	69 485	22.1%	146 347	46.6%	12 322	37.6%	463.9%
National Government	159 589	208 826	11 455	7.2%	39 744	24.9%	54 494	26.1%	105 693	50.6%	7 061	34.2%	671.7%
Provincial Government	-	14 306	-	-	-	-	-	-	-	-	301	30.3%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	348	64.5%	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	159 589	223 132	11 455	7.2%	39 744	24.9%	54 494	24.4%	105 693	47.4%	7 710	34.5%	606.8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	72 476	90 809	6 421	8.9%	19 241	26.5%	14 991	16.5%	40 653	44.8%	4 612	43.7%	225.1%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	232 066	313 941	17 876	7.7%	58 985	25.4%	69 485	22.1%	146 347	46.6%	12 322	37.6%	463.9%
Governance and Administration	12 000	18 046	-	-	1 631	13.6%	1 576	8.7%	3 207	17.8%	344	3.0%	358.1%
Executive & Council	10 000	11 154	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	2 000	6 893	-	-	1 631	81.5%	1 576	22.9%	3 207	46.5%	344	11.0%	358.1%
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	16 695	19 542	1 254	7.5%	1 461	8.8%	740	3.8%	3 455	17.7%	2 213	207.9%	(66.6%)
Community & Social Services	9 809	10 279	1 254	12.8%	1 461	14.9%	740	7.2%	3 455	33.6%	2 213	246.5%	(66.6%)
Sport And Recreation	6 886	9 263	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	53 726	115 438	12 145	22.6%	29 506	54.9%	35 004	30.3%	76 656	66.4%	4 284	39.9%	717.2%
Planning and Development	2 800	2 000	767	27.4%	-	-	46	2.3%	813	40.6%	638	-	(92.8%)
Road Transport	50 926	113 438	11 378	22.3%	29 506	57.9%	34 958	30.8%	75 843	66.9%	3 645	23.7%	859.0%
Environmental Protection	-	-	-		-		-		-		-	-	-
Trading Services	143 644	154 914	4 477	3.1%	26 231	18.3%	31 121	20.1%	61 829	39.9%	5 481	40.8%	467.8%
Electricity	49 000	32 000	-		5 201	10.6%	2 912	9.1%	8 113	25.4%	188	57.8%	1 447.3%
Water	58 824	87 856	4 477	7.6%	18 560	31.6%	22 016	25.1%	45 053	51.3%	3 163	19.9%	596.1%
Waste Water Management	35 821	35 058	-	-	2 469	6.9%	3 898	11.1%	6 367	18.2%	2 131	83.1%	82.9%
Waste Management	-	-	-	-	-	-	2 296	-	2 296	-	-	33.6%	(100.0%)
Other	6 000	6 000	-	-	156	2.6%	1 044	17.4%	1 200	20.0%	-	-	(100.0%)

Part 3: Cash Receipts and Payments

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	1 886 198	1 951 827	504 364	26.7%	426 142	22.6%	522 794	26.8%	1 453 300	74.5%	407 921	71.3%	28.2%
Property rates, penalties and collection charges	464 989	464 989	140 588	30.2%	87 615	18.8%	71 472	15.4%	299 674	64.4%	83 018	70.0%	(13.9%)
Service charges	980 652	980 652	197 131	20.1%	200 723	20.5%	206 677	21.1%	604 531	61.6%	213 283	65.4%	(3.1%)
Other revenue	63 305	63 305	11 875	18.8%	12 083	19.1%	9 787	15.5%	33 745	53.3%	14 068	62.3%	(30.4%)
Government - operating	173 256	175 342	62 871	36.3%	48 189	27.8%	43 949	25.1%	155 009	88.4%	40 434	93.4%	8.7%
Government - capital	159 589	223 132	57 353	35.9%	38 124	23.9%	121 563	54.5%	217 040	97.3%	22 330	77.9%	444.4%
Interest	44 407	44 407	34 546	77.8%	39 408	88.7%	69 346	156.2%	143 300	322.7%	34 789	87.9%	99.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 640 059)	(1 615 374)	(415 583)	25.3%	(493 012)	30.1%	(353 565)	21.9%	(1 262 160)	78.1%	(283 304)	72.5%	24.8%
Suppliers and employees	(1 603 777)	(1 579 072)	(411 934)	25.7%	(488 790)	30.5%	(352 183)	22.3%	(1 252 907)	79.3%	(279 400)	72.6%	26.0%
Finance charges	(26 812)	(26 812)	-	-	-	-	-	-	-	-	-	50.9%	-
Transfers and grants	(9 470)	(9 490)	(3 649)	38.5%	(4 222)	44.6%	(1 382)	14.6%	(9 254)	97.5%	(3 904)	120.9%	(64.6%)
Net Cash from/(used) Operating Activities	246 139	336 453	88 780	36.1%	(66 870)	(27.2%)	169 229	50.3%	191 139	56.8%	124 617	59.6%	35.8%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(232 066)	(313 941)	(17 876)	7.7%	(58 985)	25.4%	(69 485)	22.1%	(146 347)	46.6%	(12 322)	37.6%	463.9%
Capital assets	(232 066)	(313 941)	(17 876)	7.7%	(58 985)	25.4%	(69 485)	22.1%	(146 347)	46.6%	(12 322)	37.6%	463.9%
Net Cash from/(used) Investing Activities	(232 066)	(313 941)	(17 876)	7.7%	(58 985)	25.4%	(69 485)	22.1%	(146 347)	46.6%	(12 322)	37.6%	463.9%
Cash Flow from Financing Activities													
Receipts	2 853	2 853	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	2 853	2 853	-	-	-	-	-	-	-	-	-	-	-
Payments	(8 238)	(8 238)	-	-	(3 903)	47.4%	-	-	(3 903)	47.4%	-	47.1%	-
Repayment of borrowing	(8 238)	(8 238)	-	-	(3 903)	47.4%	-	-	(3 903)	47.4%	-	47.1%	-
Net Cash from/(used) Financing Activities	(5 385)	(5 385)	-	-	(3 903)	72.5%	-	-	(3 903)	72.5%	-	47.1%	-
Net Increase/(Decrease) in cash held	8 689	17 128	70 904	816.0%	(129 758)	(1 493.3%)	99 744	582.4%	40 890	238.7%	112 295	773.7%	(11.2%)
Cash/cash equivalents at the year begin:	235 000	226 561	226 561	96.4%	297 466	126.6%	167 707	74.0%	226 561	100.0%	183 825	100.0%	(8.8%)
Cash/cash equivalents at the year end:	243 689	243 689	297 466	122.1%	167 707	68.8%	267 451	109.8%	267 451	109.8%	296 120	112.2%	(9.7%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	21 537	4.6%	14 312	3.1%	15 686	3.4%	416 021	89.0%	467 556	20.7%	-	-	108 220
Trade and Other Receivables from Exchange Transactions - Electricity	49 720	23.6%	10 256	4.9%	8 044	3.8%	142 879	67.7%	210 898	9.3%	-	-	53 516
Receivables from Non-exchange Transactions - Property Rates	24 328	3.8%	125 879	19.7%	7 194	1.1%	482 041	75.4%	639 443	28.3%	-	-	191 424
Receivables from Exchange Transactions - Waste Water Management	5 224	4.0%	3 223	2.5%	2 953	2.3%	117 884	91.2%	129 285	5.7%	-	-	29 946
Receivables from Exchange Transactions - Waste Management	4 189	4.1%	2 513	2.4%	2 298	2.2%	94 233	91.3%	103 234	4.6%	-	-	24 168
Receivables from Exchange Transactions - Property Rental Debtors	508	1.4%	469	1.3%	458	1.3%	34 788	96.0%	36 224	1.6%	-	-	11 020
Interest on Arrear Debtor Accounts	11 919	2.3%	52 285	9.9%	12 324	2.3%	453 164	85.6%	529 690	23.5%	-	-	85 413
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 075	1.5%	2 255	1.6%	1 740	1.2%	133 864	95.7%	139 933	6.2%	-	-	57 897
Total By Income Source	119 500	5.3%	211 192	9.4%	50 697	2.2%	1 874 873	83.1%	2 256 262	100.0%	-	-	561 605
Debtors Age Analysis By Customer Group													
Organs of State	15 309	2.2%	167 236	23.5%	7 577	1.1%	520 213	73.2%	710 336	31.5%	-	-	192 468
Commercial	57 096	16.8%	13 316	3.9%	11 205	3.3%	257 850	76.0%	339 466	15.0%	-	-	76 160
Households	46 397	3.9%	30 098	2.5%	31 415	2.7%	1 076 301	90.9%	1 184 210	52.5%	-	-	270 968
Other	698	3.1%	542	2.4%	501	2.2%	20 509	92.2%	22 250	1.0%	-	-	22 009
Total By Customer Group	119 500	5.3%	211 192	9.4%	50 697	2.2%	1 874 873	83.1%	2 256 262	100.0%	-	-	561 605

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	33 162	100.0%	-	-	-	-	-	-	33 162	43.1%
Bulk Water	10 068	100.0%	-	-	-	-	-	-	10 068	13.1%
PAYE deductions	7 615	100.0%	-	-	-	-	-	-	7 615	9.9%
VAT (output less input)	1 548	100.0%	-	-	-	-	-	-	1 548	2.0%
Pensions / Retirement	6 486	100.0%	-	-	-	-	-	-	6 486	8.4%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	17 834	100.0%	-	-	-	-	-	-	17 834	23.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	219	100.0%	-	-	-	-	-	-	219	.3%
Total	76 931	100.0%	-	-	-	-	-	-	76 931	100.0%

Contact Details

Municipal Manager	Mr G Akharwaray	053 830 6100
Financial Manager	Ms Zuziwe Lydia Mahloko	053 830 6500

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: DIKGATLONG (NC092)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	160 459	160 459	54 294	33.8%	49 067	30.6%	31 689	19.7%	135 050	84.2%	17 494	52.1%	81.1%
Property rates	4 720	4 720	11 475	243.1%	3 107	65.8%	1 416	30.0%	15 999	339.0%	1 183	124.9%	19.7%
Property rates - penalties and collection charges	-	-	-		-		-		-		-	-	-
Service charges - electricity revenue	27 324	27 324	2 689	9.8%	3 148	11.5%	2 573	9.4%	8 410	30.8%	5 845	32.7%	(56.0%)
Service charges - water revenue	14 647	14 647	2 629	17.9%	4 230	28.9%	3 075	21.0%	9 933	67.8%	2 431	13.1%	26.5%
Service charges - sanitation revenue	2 677	2 677	498	18.6%	526	19.7%	514	19.2%	1 538	57.5%	438	18.5%	17.3%
Service charges - refuse revenue	7 325	7 325	1 494	20.4%	1 725	23.5%	1 729	23.6%	4 947	67.5%	1 217	36.9%	42.0%
Service charges - other	-	-	-		8	-	-	-	8		-	-	-
Rental of facilities and equipment	319	319	19	5.9%	31	9.8%	67	21.0%	117	36.7%	7	11.6%	835.4%
Interest earned - external investments	430	430	59	13.8%	18	4.1%	3	.8%	80	18.6%	93	134.7%	(96.4%)
Interest earned - outstanding debtors	22 702	22 702	4 590	20.2%	6 917	30.5%	4 709	20.7%	16 217	71.4%	4 169	51.8%	13.0%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	60	60	1	2.1%	109	181.2%	7	11.0%	117	194.3%	-	203.7%	(100.0%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	19	-	-	-	-	-	19	-	9	-	(100.0%)
Transfers recognised - operational	74 105	74 105	30 708	41.4%	24 822	33.5%	17 483	23.6%	73 013	98.5%	1 422	75.5%	1 129.6%
Other own revenue	5 436	5 436	113	2.1%	4 427	81.4%	112	2.1%	4 652	85.6%	679	468.1%	(83.4%)
Gains on disposal of PPE	715	715	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	160 003	160 003	30 233	18.9%	48 971	30.6%	26 016	16.3%	105 220	65.8%	33 025	46.9%	(21.2%)
Employee related costs	52 074	52 074	14 079	27.0%	13 689	26.3%	9 597	18.4%	37 364	71.8%	16 257	84.6%	(41.0%)
Remuneration of councillors	3 730	3 730	913	24.5%	908	24.3%	605	16.2%	2 427	65.1%	953	40.4%	(36.5%)
Debt impairment	3 000	3 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	22 075	22 075	-	-	-	-	-	-	-	-	-	-	-
Finance charges	6 176	6 176	1 212	19.6%	57	.9%	14	.2%	1 284	20.8%	-	80.8%	(100.0%)
Bulk purchases	23 436	23 436	7 160	30.6%	8 025	34.2%	4 581	19.5%	19 766	84.3%	6 718	23.3%	(31.8%)
Other Materials	7 593	7 593	560	7.4%	1 031	13.6%	717	9.4%	2 309	30.4%	146	16.3%	391.8%
Contracted services	16 786	16 786	2 707	16.1%	9 519	56.7%	4 628	27.6%	16 854	100.4%	3 802	101.1%	21.7%
Transfers and grants	-	-	-	-	0	-	-	-	0	-	-	-	-
Other expenditure	25 134	25 134	3 601	14.3%	15 740	62.6%	5 874	23.4%	25 216	100.3%	5 148	99.3%	14.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	456	456	24 061		96		5 673		29 830		(15 532)		
Transfers recognised - capital	-	-	16 866	-	10 055	-	-	-	26 921	-	23 231	138.4%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	456	456	40 927		10 151		5 673		56 751		7 700		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	456	456	40 927		10 151		5 673		56 751		7 700		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	456	456	40 927		10 151		5 673		56 751		7 700		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	456	456	40 927		10 151		5 673		56 751		7 700		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	37 507	37 507	16 154	43.1%	6 668	17.8%	4 205	11.2%	27 027	72.1%	9 535	21.4%	(55.9%)
National Government	37 507	37 507	16 154	43.1%	6 668	17.8%	4 205	11.2%	27 027	72.1%	9 535	25.8%	(55.9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	37 507	37 507	16 154	43.1%	6 668	17.8%	4 205	11.2%	27 027	72.1%	9 535	21.5%	(55.9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	37 507	37 507	16 154	43.1%	6 668	17.8%	4 205	11.2%	27 027	72.1%	9 535	21.4%	(55.9%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	19 800	19 800	-	-	-	-	2 396	12.1%	2 396	12.1%	2 775	64.2%	(13.6%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	19 800	19 800	-	-	-	-	2 396	12.1%	2 396	12.1%	2 775	64.2%	(13.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	17 707	17 707	16 154	91.2%	6 668	37.7%	1 809	10.2%	24 631	139.1%	6 760	10.4%	(73.2%)
Electricity	3 000	3 000	-		-	-	1 062	35.4%	1 062	35.4%	-	-	(100.0%)
Water	14 707	14 707	5 990	40.7%	4 651	31.6%	-	-	10 641	72.4%	6 760	18.5%	(100.0%)
Waste Water Management	-	-	10 164	-	2 018	-	746	-	12 928	-	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	164 533	164 533	58 216	35.4%	45 761	27.8%	33 416	20.3%	137 393	83.5%	30 688	62.1%	8.9%
Property rates, penalties and collection charges	2 596	2 596	2 745	105.7%	838	32.3%	999	38.5%	4 582	176.5%	2 192	153.8%	(54.4%)
Service charges	29 324	29 324	2 367	8.1%	5 435	18.5%	8 515	29.0%	16 318	55.6%	1 347	9.0%	532.2%
Other revenue	5 815	5 815	5 077	87.3%	4 593	79.0%	297	5.1%	9 967	171.4%	2 656	1 372.1%	(88.8%)
Government - operating	74 105	74 105	31 103	42.0%	24 822	33.5%	18 233	24.6%	74 158	100.1%	1 224	75.9%	1 390.1%
Government - capital	37 507	37 507	16 866	45.0%	10 055	26.8%	5 352	14.3%	32 273	86.0%	23 231	138.4%	(77.0%)
Interest	15 186	15 186	59	.4%	18	.1%	19	.1%	96	.6%	38	30.6%	(49.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(127 336)	(127 336)	(46 933)	36.9%	(46 006)	36.1%	(39 936)	31.4%	(132 875)	104.4%	(33 025)	83.1%	20.9%
Suppliers and employees	(121 160)	(121 160)	(45 721)	37.7%	(45 989)	38.0%	(39 925)	33.0%	(131 635)	108.6%	(33 025)	83.1%	20.9%
Finance charges	(6 176)	(6 176)	(1 212)	19.6%	(17)	.3%	(11)	.2%	(1 240)	20.1%	-	80.8%	(100.0%)
Transfers and grants	-	-	-	-	(0)	-	-	-	(0)	-	-	-	-
Net Cash from/(used) Operating Activities	37 198	37 198	11 283	30.3%	(245)	(.7%)	(6 520)	(17.5%)	4 518	12.1%	(2 337)	29.3%	179.0%
Cash Flow from Investing Activities													
Receipts	715	715	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	715	715	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(37 507)	(37 507)	(12 545)	33.4%	-	-	(3 826)	10.2%	(16 371)	43.6%	(8 027)	-	(52.3%)
Capital assets	(37 507)	(37 507)	(12 545)	33.4%	-	-	(3 826)	10.2%	(16 371)	43.6%	(8 027)	-	(52.3%)
Net Cash from/(used) Investing Activities	(36 792)	(36 792)	(12 545)	34.1%	-	-	(3 826)	10.4%	(16 371)	44.5%	(8 027)	-	(52.3%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	(17)	-	(18)	-	(35)	-	-	-	(100.0%)
Repayment of borrowing	-	-	-	-	(17)	-	(18)	-	(35)	-	-	-	(100.0%)
Net Cash from/(used) Financing Activities	-	-	-	-	(17)	-	(18)	-	(35)	-	-	-	(100.0%)
Net Increase/(Decrease) in cash held	406	406	(1 262)	(310.5%)	(263)	(64.7%)	(10 364)	(2 550.9%)	(11 888)	(2 926.2%)	(10 364)	19.0%	-
Cash/cash equivalents at the year begin:	477	477	1 989	416.8%	728	152.5%	465	97.4%	1 989	416.8%	25 603	8.3%	(98.2%)
Cash/cash equivalents at the year end:	884	884	728	82.4%	465	52.6%	(9 898)	(1 120.3%)	(9 898)	(1 120.3%)	15 240	18.3%	(165.0%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	2 479	1.8%	2 387	1.8%	2 601	1.9%	127 365	94.5%	134 832	39.9%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 501	5.5%	1 011	3.7%	868	3.2%	23 979	87.6%	27 358	8.1%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 076	2.3%	1 000	2.1%	948	2.0%	44 418	93.6%	47 442	14.0%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	422	1.9%	424	1.9%	393	1.8%	20 995	94.4%	22 235	6.6%	-	-	-
Receivables from Exchange Transactions - Waste Management	1 383	2.0%	1 295	1.9%	1 276	1.9%	64 667	94.2%	68 621	20.3%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	62	8.9%	104	14.9%	17	2.4%	515	73.9%	696	.2%	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	245	.7%	168	.5%	151	.4%	36 601	98.5%	37 165	11.0%	-	-	-
Total By Income Source	7 168	2.1%	6 388	1.9%	6 253	1.8%	318 541	94.1%	338 349	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	1 204	2.0%	1 187	1.9%	994	1.6%	58 249	94.5%	61 633	18.2%	-	-	-
Commercial	1 479	4.0%	1 149	3.1%	1 067	2.9%	33 620	90.1%	37 315	11.0%	-	-	-
Households	4 453	1.9%	4 020	1.7%	4 160	1.8%	224 393	94.7%	237 026	70.1%	-	-	-
Other	32	1.4%	32	1.3%	32	1.3%	2 279	96.0%	2 375	.7%	-	-	-
Total By Customer Group	7 168	2.1%	6 388	1.9%	6 253	1.8%	318 541	94.1%	338 349	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	234	5.5%	11	.2%	492	11.6%	3 512	82.7%	4 248	3.7%
Bulk Water	453	2.2%	727	3.5%	255	1.2%	19 170	93.0%	20 605	18.1%
PAYE deductions	1 360	100.0%	-	-	-	-	-	-	1 360	1.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	20 013	24.2%	320	.4%	987	1.2%	61 338	74.2%	82 658	72.8%
Auditor-General	35	.7%	136	2.9%	666	14.0%	3 907	82.4%	4 743	4.2%
Other	-	-	-	-	-	-	-	-	-	-
Total	22 094	19.4%	1 193	1.0%	2 400	2.1%	87 927	77.4%	113 614	100.0%

Contact Details

Municipal Manager	Mrs Levona Itumeleng (Acting)	053 531 6502
Financial Manager	Mr Radile Shuping (Acting)	053 531 6500

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: MAGARENG (NC093)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	95 885	95 885	43 718	45.6%	11 510	12.0%	-	-	55 228	57.6%	20 726	78.8%	(100.0%)
Property rates	7 500	7 500	1 932	25.8%	(29)	(.4%)	-	-	1 902	25.4%	1 707	72.9%	(100.0%)
Property rates - penalties and collection charges	-	-	541		-	-	-	-	541	-	354	70.1%	(100.0%)
Service charges - electricity revenue	22 224	22 224	3 934	17.7%	(438)	(2.0%)	-	-	3 496	15.7%	4 107	68.7%	(100.0%)
Service charges - water revenue	2 285	2 285	878	38.4%	12	.5%	-	-	890	39.0%	1 434	58.8%	(100.0%)
Service charges - sanitation revenue	5 627	5 627	1 160	20.6%	(15)	(.3%)	-	-	1 145	20.4%	1 107	64.6%	(100.0%)
Service charges - refuse revenue	5 047	5 047	1 150	22.8%	(161)	(3.2%)	-	-	989	19.6%	1 047	65.7%	(100.0%)
Service charges - other	-	-	679	-	(139)	-	-	-	539	-	9	-	(100.0%)
Rental of facilities and equipment	100	100	7	7.3%	(0)	(.2%)	-	-	7	7.1%	5	20.6%	(100.0%)
Interest earned - external investments	450	450	-	-	13 087	2 908.2%	-	-	13 087	2 908.2%	12	19.5%	(100.0%)
Interest earned - outstanding debtors	7 802	7 802	158	2.0%	(578)	(7.4%)	-	-	(420)	(5.4%)	1 843	67.7%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 364	1 364	-	-	(129)	(9.5%)	-	-	(129)	(9.5%)	5	2.8%	(100.0%)
Licences and permits	649	649	54	8.4%	(23)	(3.5%)	-	-	32	4.9%	139	33.6%	(100.0%)
Agency services	33	33	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	42 714	42 714	35 264	82.6%	(70)	(.2%)	-	-	35 195	82.4%	8 852	96.5%	(100.0%)
Other own revenue	90	90	2 180	2 417.9%	(7)	(7.9%)	-	-	2 173	2 410.1%	107	25.6%	(100.0%)
Gains on disposal of PPE	-	-	(4 219)	-	-	-	-	-	(4 219)	-	-	-	-
Operating Expenditure	140 294	140 294	11 467	8.2%	7 119	5.1%	-	-	18 586	13.2%	20 813	41.1%	(100.0%)
Employee related costs	37 803	37 803	5 370	14.2%	5 587	14.8%	-	-	10 957	29.0%	13 213	85.8%	(100.0%)
Remuneration of councillors	3 164	3 164	553	17.5%	539	17.0%	-	-	1 092	34.5%	575	36.6%	(100.0%)
Debt impairment	21 572	21 572	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	12 707	12 707	-	-	-	-	-	-	-	-	-	-	-
Finance charges	188	188	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	40 000	40 000	2 063	5.2%	-	-	-	-	2 063	5.2%	1 614	31.2%	(100.0%)
Other Materials	845	845	1 122	132.7%	20	2.3%	-	-	1 141	135.1%	(5)	40.9%	(100.0%)
Contracted services	3 836	3 836	259	6.8%	42	1.1%	-	-	301	7.8%	2 301	148.0%	(100.0%)
Transfers and grants	-	-	374	-	22	-	-	-	396	-	916	-	(100.0%)
Other expenditure	20 179	20 179	1 726	8.6%	910	4.5%	-	-	2 636	13.1%	2 199	25.9%	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(44 409)	(44 409)	32 251		4 390		-		36 642		(87)		
Transfers recognised - capital	41 037	41 037	24 180	58.9%	-	-	-	-	24 180	58.9%	200	21.8%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(3 372)	(3 372)	56 432		4 390		-		60 822		113		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(3 372)	(3 372)	56 432		4 390		-		60 822		113		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(3 372)	(3 372)	56 432		4 390		-		60 822		113		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(3 372)	(3 372)	56 432		4 390		-		60 822		113		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	41 037	41 037	1 215	3.0%	2 468	6.0%	-	-	3 683	9.0%	1 689	18.1%	(100.0%)
National Government	26 279	26 279	1 215	4.6%	2 468	9.4%	-	-	3 683	14.0%	1 689	51.6%	(100.0%)
Provincial Government	9 758	9 758	-	-	-	-	-	-	-	-	-	-	-
District Municipality	5 000	5 000	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	41 037	41 037	1 215	3.0%	2 468	6.0%	-	-	3 683	9.0%	1 689	18.1%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	41 037	41 037	1 215	3.0%	2 468	6.0%	-	-	3 683	9.0%	1 689	18.1%	(100.0%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	1 689	-	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	1 689	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	41 037	41 037	1 215	3.0%	2 468	6.0%	-	-	3 683	9.0%	-	10.2%	-
Electricity	15 000	15 000	-	-	626	4.2%	-	-	626	4.2%	-	88.3%	-
Water	26 037	26 037	1 215	4.7%	1 842	7.1%	-	-	3 057	11.7%	-	3.7%	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	116 854	116 854	35 073	30.0%	10 121	8.7%	27 362	23.4%	72 557	62.1%	22 897	54.5%	19.5%
Property rates, penalties and collection charges	5 250	5 250	634	12.1%	513	9.8%	1 489	28.4%	2 636	50.2%	1 263	52.6%	17.8%
Service charges	21 110	21 110	1 754	8.3%	1 472	7.0%	2 193	10.4%	5 419	25.7%	2 520	18.7%	(13.0%)
Other revenue	1 792	1 792	2 781	155.1%	2 176	121.4%	2 779	155.0%	7 735	431.6%	1 927	209.4%	44.2%
Government - operating	42 714	42 714	17 837	41.8%	5 898	13.8%	20 799	48.7%	44 534	104.3%	11 587	100.5%	79.5%
Government - capital	41 037	41 037	12 000	29.2%	-	-	-	-	12 000	29.2%	5 551	31.7%	(100.0%)
Interest	4 951	4 951	68	1.4%	62	1.3%	102	2.1%	233	4.7%	50	3.6%	106.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(107 507)	(107 507)	(11 458)	10.7%	(15 199)	14.1%	(19 059)	17.7%	(45 715)	42.5%	(19 988)	55.1%	(4.6%)
Suppliers and employees	(107 319)	(107 319)	(11 074)	10.3%	(15 199)	14.2%	(19 040)	17.7%	(45 313)	42.2%	(18 818)	51.9%	1.2%
Finance charges	(188)	(188)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	(383)	-	-	-	(20)	-	(403)	-	(1 169)	-	(98.3%)
Net Cash from/(used) Operating Activities	9 347	9 347	23 616	252.7%	(5 077)	(54.3%)	8 303	88.8%	26 842	287.2%	2 910	52.1%	185.4%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(41 037)	(41 037)	-	-	(17)	-	(3 018)	7.4%	(3 035)	7.4%	-	-	(100.0%)
Capital assets	(41 037)	(41 037)	-	-	(17)	-	(3 018)	7.4%	(3 035)	7.4%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(41 037)	(41 037)	-	-	(17)	-	(3 018)	7.4%	(3 035)	7.4%	-	-	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(31 690)	(31 690)	23 616	(74.5%)	(5 094)	16.1%	5 285	(16.7%)	23 806	(75.1%)	2 910	36.1%	81.6%
Cash/cash equivalents at the year begin:	214	214	106	49.6%	23 722	11 090.5%	18 628	8 708.8%	106	49.6%	6 700	4.5%	178.0%
Cash/cash equivalents at the year end:	(31 476)	(31 476)	23 722	(75.4%)	18 628	(59.2%)	23 912	(76.0%)	23 912	(76.0%)	9 609	31.2%	148.8%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	604	1.8%	607	1.8%	658	1.9%	32 203	94.5%	34 072	18.3%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 064	19.4%	579	1.9%	473	1.5%	24 172	77.3%	31 288	16.8%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	576	2.6%	523	2.3%	485	2.2%	20 823	92.9%	22 407	12.1%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	322	1.3%	313	1.3%	310	1.3%	23 131	96.1%	24 076	13.0%	-	-	-
Receivables from Exchange Transactions - Waste Management	318	1.4%	311	1.4%	308	1.3%	22 062	95.9%	22 999	12.4%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	986	2.0%	985	2.0%	951	1.9%	46 945	94.1%	49 867	26.8%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	10	.8%	27	2.3%	9	.7%	1 138	96.1%	1 184	.6%	-	-	-
Total By Income Source	8 879	4.8%	3 347	1.8%	3 193	1.7%	170 475	91.7%	185 894	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	5 776	82.2%	68	1.0%	68	1.0%	1 113	15.8%	7 027	3.8%	-	-	-
Commercial	244	1.7%	384	2.7%	275	1.9%	13 380	93.7%	14 283	7.7%	-	-	-
Households	2 795	1.7%	2 845	1.7%	2 801	1.7%	155 029	94.8%	163 470	87.9%	-	-	-
Other	63	5.7%	49	4.4%	50	4.4%	952	85.5%	1 114	.6%	-	-	-
Total By Customer Group	8 879	4.8%	3 347	1.8%	3 193	1.7%	170 475	91.7%	185 894	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	2 042	5.0%	2 866	7.1%	2 700	6.7%	32 871	81.2%	40 479	32.6%
Bulk Water	802	1.1%	851	1.1%	885	1.2%	71 563	96.6%	74 101	59.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	213	4.7%	476	10.5%	3 824	84.7%	4 513	3.6%
Auditor-General	934	18.1%	17	.3%	20	.4%	4 201	81.2%	5 172	4.2%
Other	-	-	-	-	-	-	-	-	-	-
Total	3 779	3.0%	3 947	3.2%	4 080	3.3%	112 458	90.5%	124 264	100.0%

Contact Details

Municipal Manager	Mrs Kealeboga Gaborone	053 497 3111
Financial Manager	Mrs Malebogo Motswaledi	053 497 3111

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: PHOKWANE (NC094)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	280 839	280 839	30 946	11.0%	39 014	13.9%	78 759	28.0%	148 720	53.0%	117 097	130.5%	(32.7%)
Property rates	23 755	23 755	4 187	17.6%	6 287	26.5%	4 084	17.2%	14 558	61.3%	2 173	56.6%	87.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	72 646	72 646	-	-	17 780	24.5%	13 426	18.5%	31 207	43.0%	83 979	273.5%	(84.0%)
Service charges - water revenue	38 215	38 215	-	-	8 522	22.3%	5 164	13.5%	13 686	35.8%	7 134	67.6%	(27.6%)
Service charges - sanitation revenue	14 015	14 015	8	.1%	3 480	24.8%	2 317	16.5%	5 806	41.4%	1 136	60.6%	104.0%
Service charges - refuse revenue	9 353	9 353	-	-	2 248	24.0%	1 498	16.0%	3 745	40.0%	742	59.1%	101.8%
Service charges - other	-	-	25 286	-	-	-	-	-	25 286	-	-	-	-
Rental of facilities and equipment	605	605	-	-	27	4.5%	18	3.0%	45	7.5%	22	35.0%	(15.9%)
Interest earned - external investments	3 511	3 511	-	-	-	-	109	3.1%	109	3.1%	(21)	(52.3%)	(620.8%)
Interest earned - outstanding debtors	24 493	24 493	-	-	-	-	-	-	-	-	1 576	65.5%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	192	192	24	12.3%	64	33.4%	50	26.2%	138	72.0%	7	21.0%	646.2%
Licences and permits	2 243	2 243	90	4.0%	283	12.6%	(92)	(4.1%)	281	12.5%	203	55.4%	(145.2%)
Agency services	1 966	1 966	-	-	-	-	-	-	-	-	86	52.5%	(100.0%)
Transfers recognised - operational	88 897	88 897	-	-	54	.1%	52 065	58.6%	52 119	58.6%	19 827	96.6%	162.6%
Other own revenue	947	947	94	9.9%	269	28.4%	119	12.5%	482	50.9%	234	75.8%	(49.3%)
Gains on disposal of PPE	-	-	1 257	-	-	-	-	-	1 257	-	-	-	-
Operating Expenditure	278 736	278 736	1 876	.7%	6 919	2.5%	67 068	24.1%	75 863	27.2%	51 930	47.3%	29.2%
Employee related costs	80 250	80 250	438	.5%	52	.1%	52 384	65.3%	52 874	65.9%	25 210	82.5%	107.8%
Remuneration of councillors	5 992	5 992	1	-	-	-	4 631	77.3%	4 632	77.3%	2 742	89.3%	68.9%
Debt impairment	11 893	11 893	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	13 943	13 943	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	11	-	2	-	13	-	-	-	(100.0%)
Bulk purchases	87 159	87 159	307	.4%	987	1.1%	3 181	3.6%	4 475	5.1%	14 046	42.1%	(77.4%)
Other Materials	11 745	11 745	14	.1%	1 075	9.1%	646	5.5%	1 735	14.8%	1 910	54.8%	(66.1%)
Contracted services	21 289	21 289	629	3.0%	2 216	10.4%	2 529	11.9%	5 375	25.2%	2 249	44.3%	12.5%
Transfers and grants	-	-	-	-	641	-	736	-	1 377	-	-	-	(100.0%)
Other expenditure	46 464	46 464	487	1.0%	1 937	4.2%	2 957	6.4%	5 381	11.6%	5 774	28.7%	(48.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 103	2 103	29 070		32 095		11 692		72 857		65 167		
Transfers recognised - capital	60 410	60 410	-	-	-	-	12 500	20.7%	12 500	20.7%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	62 513	62 513	29 070		32 095		24 192		85 357		65 167		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	62 513	62 513	29 070		32 095		24 192		85 357		65 167		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	62 513	62 513	29 070		32 095		24 192		85 357		65 167		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	62 513	62 513	29 070		32 095		24 192		85 357		65 167		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	60 411	60 411	12 804	21.2%	25 840	42.8%	2 724	4.5%	41 368	68.5%	2 353	26.2%	15.8%
National Government	58 308	58 308	12 804	22.0%	25 738	44.1%	2 724	4.7%	41 266	70.8%	2 235	28.7%	21.9%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	58 308	58 308	12 804	22.0%	25 738	44.1%	2 724	4.7%	41 266	70.8%	2 235	26.1%	21.9%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 103	2 103	-	-	102	4.9%	-	-	102	4.9%	118	28.9%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	60 411	60 411	12 804	21.2%	25 840	42.8%	2 724	4.5%	41 368	68.5%	2 353	26.2%	15.8%
Governance and Administration	2 103	2 103	-	-	102	4.9%	-	-	102	4.9%	266	57.4%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	2 103	2 103	-	-	102	4.9%	-	-	102	4.9%	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	266	57.4%	(100.0%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	25	96.1%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	25	96.1%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	10 000	10 000	2 313	23.1%	8 453	84.5%	310	3.1%	11 076	110.8%	1 755	71.5%	(82.3%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	10 000	10 000	2 313	23.1%	8 453	84.5%	310	3.1%	11 076	110.8%	1 755	71.8%	(82.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	48 308	48 308	10 491	21.7%	17 285	35.8%	2 414	5.0%	30 190	62.5%	307	12.4%	686.1%
Electricity	7 672	7 672	4 282	55.8%	2 117	27.6%	-	-	6 400	83.4%	229	43.0%	(100.0%)
Water	5 531	5 531	5 363	97.0%	3 457	62.5%	2 414	43.6%	11 235	203.1%	78	78.9%	2 997.4%
Waste Water Management	35 104	35 104	845	2.4%	11 710	33.4%	-	-	12 555	35.8%	-	3.1%	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	314 186	314 186	18 002	5.7%	-	-	76 054	24.2%	94 056	29.9%	47 866	56.1%	58.9%
Property rates, penalties and collection charges	20 586	20 586	4 074	19.8%	-	-	942	4.6%	5 016	24.4%	5 806	84.2%	(83.8%)
Service charges	114 095	114 095	13 769	12.1%	-	-	3 757	3.3%	17 526	15.4%	14 984	45.8%	(74.9%)
Other revenue	5 867	5 867	101	1.7%	-	-	221	3.8%	322	5.5%	1 483	552.1%	(85.1%)
Government - operating	88 897	88 897	58	.1%	-	-	71 036	79.9%	71 094	80.0%	19 827	64.4%	258.3%
Government - capital	60 411	60 411	-	-	-	-	-	-	-	-	-	-	-
Interest	24 330	24 330	-	-	-	-	98	.4%	98	.4%	5 766	80.6%	(98.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(252 899)	(252 899)	(414)	.2%	-	-	(25 443)	10.1%	(25 857)	10.2%	(51 930)	55.4%	(51.0%)
Suppliers and employees	(252 899)	(252 899)	(414)	.2%	-	-	(25 439)	10.1%	(25 853)	10.2%	(51 930)	55.4%	(51.0%)
Finance charges	-	-	-	-	-	-	(4)	-	(4)	-	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	61 287	61 287	17 588	28.7%	-	-	50 611	82.6%	68 199	111.3%	(4 064)	59.6%	(1 345.3%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(60 411)	(60 411)	-	-	-	-	-	-	-	-	(1 159)	24.2%	(100.0%)
Capital assets	(60 411)	(60 411)	-	-	-	-	-	-	-	-	(1 159)	24.2%	(100.0%)
Net Cash from/(used) Investing Activities	(60 411)	(60 411)	-	-	-	-	-	-	-	-	(1 159)	24.2%	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	876	876	17 588	2 007.9%	-	-	50 611	5 777.9%	68 199	7 785.7%	(5 223)	(217.5%)	(1 068.9%)
Cash/cash equivalents at the year begin:	-	-	-	-	17 588	-	17 588	-	-	-	22 219	20.3%	(20.8%)
Cash/cash equivalents at the year end:	876	876	17 588	2 007.9%	17 588	2 007.9%	68 199	7 785.7%	68 199	7 785.7%	16 995	(576.8%)	301.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Ms Matshidiso Mogale	053 474 9700
Financial Manager	Mr Kevin Khoabane	053 474 9700

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: FRANCES BAARD (DC9)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	125 558	125 687	48 451	38.6%	1 747	1.4%	40 977	32.6%	91 175	72.5%	37 348	98.6%	9.7%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 227	1 227	22	1.8%	222	18.1%	246	20.0%	490	39.9%	22	5.9%	1 034.5%
Interest earned - external investments	5 262	5 262	1 158	22.0%	1 079	20.5%	1 372	26.1%	3 610	68.6%	6 594	167.5%	(79.2%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	118 569	118 698	47 212	39.8%	475	.4%	39 099	32.9%	86 785	73.1%	30 639	95.2%	27.6%
Other own revenue	500	500	59	11.8%	(29)	(5.8%)	20	4.0%	50	10.0%	94	957.6%	(78.6%)
Gains on disposal of PPE	-	-	-	-	-	-	240	-	240	-	-	-	(100.0%)
Operating Expenditure	135 249	143 133	22 308	16.5%	29 962	22.2%	28 103	19.6%	80 374	56.2%	27 990	52.6%	.4%
Employee related costs	66 558	71 240	14 440	21.7%	13 977	21.0%	13 755	19.3%	42 173	59.2%	11 367	58.5%	21.0%
Remuneration of councillors	6 369	6 376	1 535	24.1%	1 534	24.1%	1 884	29.5%	4 953	77.7%	1 523	64.7%	23.7%
Debt impairment	3	3	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3 290	3 290	11	.3%	(11)	(.3%)	3 991	121.3%	3 991	121.3%	2 961	77.4%	34.8%
Finance charges	487	487	-	-	256	52.6%	-	-	256	52.6%	-	16.9%	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	1 055	1 305	224	21.2%	208	19.7%	403	30.9%	834	63.9%	1 042	78.2%	(61.3%)
Contracted services	14 532	19 717	1 781	12.3%	3 463	23.8%	2 683	13.6%	7 927	40.2%	-	-	(100.0%)
Transfers and grants	22 995	25 195	1 801	7.8%	6 919	30.1%	3 839	15.2%	12 558	49.8%	6 347	36.4%	(39.5%)
Other expenditure	19 709	15 269	2 517	12.8%	3 616	18.3%	1 309	8.6%	7 442	48.7%	4 750	53.3%	(72.4%)
Loss on disposal of PPE	250	250	-	-	-	-	240	96.1%	240	96.1%	-	-	(100.0%)
Surplus/(Deficit)	(9 690)	(17 445)	26 143		(28 216)		12 874		10 801		9 357		
Transfers recognised - capital	-	-	351	-	405	-	(756)	-	-	-	(271)	-	179.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(9 690)	(17 445)	26 494		(27 811)		12 118		10 801		9 086		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(9 690)	(17 445)	26 494		(27 811)		12 118		10 801		9 086		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(9 690)	(17 445)	26 494		(27 811)		12 118		10 801		9 086		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(9 690)	(17 445)	26 494		(27 811)		12 118		10 801		9 086		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	10 087	14 050	1 028	10.2%	427	4.2%	693	4.9%	2 148	15.3%	1 063	24.6%	(34.8%)
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 087	14 050	1 028	10.2%	427	4.2%	693	4.9%	2 148	15.3%	1 063	24.6%	(34.8%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	10 087	14 050	1 028	10.2%	427	4.2%	693	4.9%	2 148	15.3%	1 063	24.6%	(34.8%)
Governance and Administration	2 225	4 193	133	6.0%	188	8.5%	63	1.5%	384	9.2%	153	12.1%	(59.1%)
Executive & Council	195	195	40	20.3%	21	10.8%	10	5.1%	71	36.3%	22	67.2%	(55.5%)
Budget & Treasury Office	2 030	897	19	.9%	-	-	-	-	19	2.1%	-	7.1%	-
Corporate Services	-	3 102	75	-	167	-	53	1.7%	295	9.5%	130	18.9%	(59.7%)
Community and Public Safety	11	-	-	-	-	-	0	-	0	-	18	47.1%	(97.5%)
Community & Social Services	11	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	0	-	0	-	18	47.1%	(97.5%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	7 852	9 857	895	11.4%	238	3.0%	630	6.4%	1 763	17.9%	892	15.7%	(29.3%)
Planning and Development	7 847	9 847	895	11.4%	238	3.0%	630	6.4%	1 763	17.9%	892	15.6%	(29.3%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	5	11	-	-	-	-	-	-	-	-	-	82.0%	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	120.0%	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	124 251	124 251	49 513	39.8%	39 152	31.5%	32 240	25.9%	120 905	97.3%	34 077	89.5%	(5.4%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	588	588	59	10.1%	(29)	(4.9%)	629	106.9%	659	112.0%	667	92.0%	(5.8%)
Government - operating	118 401	118 401	48 296	40.8%	38 102	32.2%	30 239	25.5%	116 637	98.5%	27 362	86.0%	10.5%
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	5 262	5 262	1 158	22.0%	1 079	20.5%	1 372	26.1%	3 610	68.6%	6 048	158.0%	(77.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(123 136)	(130 891)	(30 321)	24.6%	(28 497)	23.1%	(28 770)	22.0%	(87 589)	66.9%	(26 531)	59.8%	8.4%
Suppliers and employees	(100 345)	(105 579)	(20 497)	20.4%	(22 677)	22.6%	(19 014)	18.0%	(62 188)	58.9%	(18 681)	79.7%	1.8%
Finance charges	(487)	(487)	-	-	(256)	52.6%	-	-	(256)	52.6%	-	16.9%	-
Transfers and grants	(22 305)	(24 825)	(9 824)	44.0%	(5 564)	24.9%	(9 756)	39.3%	(25 144)	101.3%	(7 850)	37.2%	24.3%
Net Cash from/(used) Operating Activities	1 115	(6 640)	19 192	1 722.0%	10 654	956.0%	3 470	(52.3%)	33 317	(501.7%)	7 545	(114.7%)	(54.0%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(10 087)	(14 050)	(1 028)	10.2%	(427)	4.2%	(693)	4.9%	(2 148)	15.3%	(1 032)	24.3%	(32.8%)
Capital assets	(10 087)	(14 050)	(1 028)	10.2%	(427)	4.2%	(693)	4.9%	(2 148)	15.3%	(1 032)	24.3%	(32.8%)
Net Cash from/(used) Investing Activities	(10 087)	(14 050)	(1 028)	10.2%	(427)	4.2%	(693)	4.9%	(2 148)	15.3%	(1 032)	42.8%	(32.8%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 224)	(2 224)	-	-	(1 073)	48.3%	-	-	(1 073)	48.3%	-	133.9%	-
Repayment of borrowing	(2 224)	(2 224)	-	-	(1 073)	48.3%	-	-	(1 073)	48.3%	-	133.9%	-
Net Cash from/(used) Financing Activities	(2 224)	(2 224)	-	-	(1 073)	48.3%	-	-	(1 073)	48.3%	-	133.9%	-
Net Increase/(Decrease) in cash held	(11 196)	(22 914)	18 164	(162.2%)	9 154	(81.8%)	2 777	(12.1%)	30 095	(131.3%)	6 514	(67.7%)	(57.4%)
Cash/cash equivalents at the year begin:	51 550	50 102	54 602	105.9%	72 766	141.2%	81 920	163.5%	54 602	109.0%	81 873	100.0%	.1%
Cash/cash equivalents at the year end:	40 354	27 188	72 766	180.3%	81 920	203.0%	84 697	311.5%	84 697	311.5%	88 386	215.4%	(4.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	7 193	94.2%	141	1.8%	120	1.6%	179	2.3%	7 633	100.0%	-	-	-
Total By Income Source	7 193	94.2%	141	1.8%	120	1.6%	179	2.3%	7 633	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	144	36.0%	73	18.4%	123	30.9%	59	14.7%	400	5.2%	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	7 049	97.5%	68	.9%	(4)	(.1%)	120	1.7%	7 234	94.8%	-	-	-
Total By Customer Group	7 193	94.2%	141	1.8%	120	1.6%	179	2.3%	7 633	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	36 066	100.0%	-	-	-	-	-	-	36 066	100.0%
Total	36 066	100.0%	-	-	-	-	-	-	36 066	100.0%

Contact Details

Municipal Manager	Ms Z M Bogatsu	053 838 0911
Financial Manager	Ms Onneile Moseki (Assistant Director)	053 838 0956

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MORETELE (NW371)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	391 859	391 859	146 713	37.4%	85 467	21.8%	94 390	24.1%	326 571	83.3%	144 053	111.8%	(34.5%)
Property rates	47 799	47 799	11 285	23.6%	7 523	15.7%	11 312	23.7%	30 120	63.0%	11 216	70.4%	.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	20 846	20 846	7 117	34.1%	4 757	22.8%	3 567	17.1%	15 442	74.1%	6 577	100.2%	(45.8%)
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	12 325	12 325	4 839	39.3%	3 227	26.2%	4 840	39.3%	12 906	104.7%	4 540	117.2%	6.6%
Service charges - other	-	-	2	-	0	-	0	-	2	-	1	-	(93.5%)
Rental of facilities and equipment	113	113	13	11.7%	9	7.6%	49	43.0%	71	62.3%	22	59.9%	119.8%
Interest earned - external investments	12 533	12 533	1 182	9.4%	2 375	19.0%	1 252	10.0%	4 808	38.4%	771	14.8%	62.3%
Interest earned - outstanding debtors	11 336	11 336	1 910	16.9%	664	5.9%	2 116	18.7%	4 690	41.4%	1 665	85.7%	27.0%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	286 044	286 044	120 092	42.0%	66 525	23.3%	71 125	24.9%	257 742	90.1%	119 106	124.8%	(40.3%)
Other own revenue	863	863	273	31.7%	387	44.8%	130	15.1%	791	91.6%	155	66.6%	(16.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	467 714	467 714	75 167	16.1%	108 039	23.1%	57 066	12.2%	240 272	51.4%	80 861	52.5%	(29.4%)
Employee related costs	113 552	113 552	24 957	22.0%	25 204	22.2%	22 417	19.7%	72 579	63.9%	20 731	69.5%	8.1%
Remuneration of councillors	17 856	17 856	2 820	15.8%	4 229	23.7%	2 995	16.8%	10 044	56.3%	4 451	71.8%	(32.7%)
Debt impairment	44 653	44 653	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	40 291	40 291	-	-	-	-	-	-	-	-	-	-	-
Finance charges	9 386	9 386	-	-	-	-	-	-	-	-	-	.1%	-
Bulk purchases	24 743	24 743	1 644	6.6%	11 113	44.9%	1 014	4.1%	13 770	55.7%	6 448	59.0%	(84.3%)
Other Materials	24 881	24 881	8 476	34.1%	13 498	54.3%	2 717	10.9%	24 691	99.2%	9 043	53.8%	(70.0%)
Contracted services	47 427	47 427	9 977	21.0%	17 903	37.7%	8 022	16.9%	35 902	75.7%	11 485	74.7%	(30.2%)
Transfers and grants	20 366	20 366	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	124 560	124 560	27 294	21.9%	36 090	29.0%	19 901	16.0%	83 285	66.9%	28 703	69.6%	(30.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(75 855)	(75 855)	71 546		(22 571)		37 324		86 299		63 192		
Transfers recognised - capital	208 845	208 845	3 667	1.8%	42 992	20.6%	-	-	46 659	22.3%	-	33.1%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	132 990	132 990	75 213		20 421		37 324		132 959		63 192		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	132 990	132 990	75 213		20 421		37 324		132 959		63 192		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	132 990	132 990	75 213		20 421		37 324		132 959		63 192		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	132 990	132 990	75 213		20 421		37 324		132 959		63 192		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	208 438	208 438	18 575	8.9%	64 532	31.0%	18 183	8.7%	101 289	48.6%	25 991	74.2%	(30.0%)
National Government	121 982	121 982	16 156	13.2%	51 342	42.1%	17 467	14.3%	84 964	69.7%	21 820	74.6%	(20.0%)
Provincial Government	15 000	15 000	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	136 982	136 982	16 156	11.8%	51 342	37.5%	17 467	12.8%	84 964	62.0%	21 820	74.6%	(20.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	71 456	71 456	2 419	3.4%	13 190	18.5%	716	1.0%	16 325	22.8%	4 172	73.1%	(82.8%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	208 438	208 438	18 575	8.9%	64 532	31.0%	18 183	8.7%	101 289	48.6%	25 991	74.2%	(30.0%)
Governance and Administration	35 750	35 750	2 419	6.8%	13 190	36.9%	-	-	15 609	43.7%	-	.1%	-
Executive & Council	18 850	18 850	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	16 900	16 900	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	2 419	-	13 190	-	-	-	15 609	-	-	-	-
Community and Public Safety	40 256	40 256	499	1.2%	4 484	11.1%	254	.6%	5 236	13.0%	2 294	128.3%	(88.9%)
Community & Social Services	-	-	-	-	3 225	-	56	-	3 281	-	794	2 642.5%	(93.0%)
Sport And Recreation	30 600	30 600	499	1.6%	1 259	4.1%	198	.6%	1 956	6.4%	1 500	25.5%	(86.8%)
Public Safety	9 656	9 656	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	43 432	43 432	8 272	19.0%	23 624	54.4%	660	1.5%	32 557	75.0%	4 172	201.1%	(84.2%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	43 432	43 432	8 272	19.0%	23 624	54.4%	660	1.5%	32 557	75.0%	4 172	201.1%	(84.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	89 000	89 000	7 385	8.3%	23 234	26.1%	17 269	19.4%	47 887	53.8%	19 526	66.0%	(11.6%)
Electricity	-	-	-	-	386	-	-	-	386	-	-	-	-
Water	89 000	89 000	7 385	8.3%	20 157	22.6%	14 221	16.0%	41 763	46.9%	8 861	43.2%	60.5%
Waste Water Management	-	-	-	-	2 690	-	3 048	-	5 738	-	7 857	-	(61.2%)
Waste Management	-	-	-	-	-	-	-	-	-	-	2 808	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	550 575	550 575	247 038	44.9%	179 176	32.5%	149 211	27.1%	575 426	104.5%	206 702	99.0%	(27.8%)
Property rates, penalties and collection charges	38 000	38 000	320	.8%	426	1.1%	320	.8%	1 065	2.8%	319	2.9%	.1%
Service charges	1 418	1 418	28 330	1 997.8%	5 932	418.3%	4 888	344.7%	39 150	2 760.8%	417	1 354.8%	1 072.9%
Other revenue	113	113	20 716	18 257.6%	17 923	15 795.7%	8 629	7 604.9%	47 268	41 658.3%	16 778	42.5%	(48.6%)
Government - operating	286 645	286 645	196 108	68.4%	67 152	23.4%	72 633	25.3%	335 892	117.2%	65 977	100.5%	10.1%
Government - capital	211 866	211 866	-	-	85 270	40.2%	61 540	29.0%	146 810	69.3%	112 845	115.3%	(45.5%)
Interest	12 533	12 533	1 565	12.5%	2 474	19.7%	1 202	9.6%	5 242	41.8%	10 366	103.5%	(88.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(362 405)	(362 405)	(76 909)	21.2%	(128 394)	35.4%	(114 420)	31.6%	(319 722)	88.2%	(88 785)	67.4%	28.9%
Suppliers and employees	(332 653)	(332 653)	(76 845)	23.1%	(128 338)	38.6%	(113 707)	34.2%	(318 891)	95.9%	(88 745)	71.4%	28.1%
Finance charges	(9 386)	(9 386)	(64)	.7%	(56)	.6%	(712)	7.6%	(832)	8.9%	(40)	44.9%	1 698.1%
Transfers and grants	(20 366)	(20 366)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	188 170	188 170	170 130	90.4%	50 782	27.0%	34 792	18.5%	255 704	135.9%	117 917	226.3%	(70.5%)
Cash Flow from Investing Activities													
Receipts	-	-	(111 127)	-	25 000	-	78 657	-	(7 470)	-	(45 000)	-	(274.8%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(111 127)	-	25 000	-	78 657	-	(7 470)	-	(45 000)	-	(274.8%)
Payments	(208 438)	(208 438)	(22 030)	10.6%	(61 036)	29.3%	(36 075)	17.3%	(119 141)	57.2%	(26 517)	85.7%	36.0%
Capital assets	(208 438)	(208 438)	(22 030)	10.6%	(61 036)	29.3%	(36 075)	17.3%	(119 141)	57.2%	(26 517)	85.7%	36.0%
Net Cash from/(used) Investing Activities	(208 438)	(208 438)	(133 157)	63.9%	(36 036)	17.3%	42 582	(20.4%)	(126 611)	60.7%	(71 517)	96.2%	(159.5%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(47 000)	(47 000)	(26 016)	55.4%	(25 655)	54.6%	(25 000)	53.2%	(76 672)	163.1%	-	71.2%	(100.0%)
Repayment of borrowing	(47 000)	(47 000)	(26 016)	55.4%	(25 655)	54.6%	(25 000)	53.2%	(76 672)	163.1%	-	71.2%	(100.0%)
Net Cash from/(used) Financing Activities	(47 000)	(47 000)	(26 016)	55.4%	(25 655)	54.6%	(25 000)	53.2%	(76 672)	163.1%	-	71.2%	(100.0%)
Net Increase/(Decrease) in cash held	(67 268)	(67 268)	10 956	(16.3%)	(10 909)	16.2%	52 374	(77.9%)	52 421	(77.9%)	46 401	(12.1%)	12.9%
Cash/cash equivalents at the year begin:	98 100	98 100	251	.3%	11 208	11.4%	299	.3%	251	.3%	513	19.2%	(41.8%)
Cash/cash equivalents at the year end:	30 832	30 832	11 208	36.4%	299	1.0%	52 672	170.8%	52 672	170.8%	46 914	230.4%	12.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	2 341	1.6%	2 364	1.6%	2 362	1.6%	143 099	95.3%	150 167	46.9%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	18	12.0%	29	18.8%	29	19.0%	77	50.2%	153	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 230	3.0%	1 102	2.7%	1 088	2.7%	37 302	91.6%	40 721	12.7%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	0	16.7%	0	16.7%	0	16.7%	0	50.0%	1	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 568	2.0%	1 563	2.0%	1 561	2.0%	71 957	93.9%	76 648	24.0%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	5	16.1%	6	16.4%	6	16.4%	17	51.1%	34	-	-	-	-
Interest on Arrear Debtor Accounts	703	1.3%	690	1.3%	677	1.3%	50 131	96.0%	52 202	16.3%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	5	17.1%	5	17.0%	5	16.8%	15	49.1%	31	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	5 871	1.8%	5 759	1.8%	5 729	1.8%	302 598	94.6%	319 957	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	760	3.8%	745	3.7%	715	3.5%	17 981	89.0%	20 202	6.3%	-	-	-
Commercial	193	2.7%	87	1.2%	87	1.2%	6 806	94.9%	7 173	2.2%	-	-	-
Households	4 918	1.7%	4 926	1.7%	4 927	1.7%	277 811	95.0%	292 583	91.4%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	5 871	1.8%	5 759	1.8%	5 729	1.8%	302 598	94.6%	319 957	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Frans Mabokela (Acting)	012 716 1300
Financial Manager	Ms Nancy Rampedi	012 716 1000

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MADIBENG (NW372)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	1 688 185	1 688 185	507 870	30.1%	457 244	27.1%	515 086	30.5%	1 480 200	87.7%	424 870	73.5%	21.2%
Property rates	303 530	303 530	72 275	23.8%	74 552	24.6%	75 221	24.8%	222 048	73.2%	74 757	75.3%	.6%
Property rates - penalties and collection charges	-	-	-		-		-		-		-	-	-
Service charges - electricity revenue	472 396	472 396	120 049	25.4%	108 550	23.0%	103 374	21.9%	331 974	70.3%	96 102	71.0%	7.6%
Service charges - water revenue	150 378	150 378	32 901	21.9%	36 992	24.6%	36 787	24.5%	106 680	70.9%	38 581	74.3%	(4.7%)
Service charges - sanitation revenue	37 583	37 583	11 570	30.8%	11 642	31.0%	10 549	28.1%	33 761	89.8%	11 154	81.6%	(5.4%)
Service charges - refuse revenue	32 553	32 553	12 260	37.7%	12 828	39.4%	12 804	39.3%	37 891	116.4%	9 101	80.5%	40.7%
Service charges - other	-	-	525	-	422	-	423	-	1 370	-	-	-	(100.0%)
Rental of facilities and equipment	1 270	1 270	255	20.1%	384	30.2%	314	24.7%	953	75.1%	320	55.8%	(1.7%)
Interest earned - external investments	5 500	5 500	664	12.1%	1 228	22.3%	4 506	81.9%	6 398	116.3%	1 454	48.6%	209.9%
Interest earned - outstanding debtors	85 000	85 000	18 522	21.8%	20 223	23.8%	19 958	23.5%	58 703	69.1%	24 059	90.9%	(17.0%)
Dividends received	-	-	1 410	-	35	-	(1 396)	-	48	-	-	-	(100.0%)
Fines	2 000	2 000	8	.4%	15	.7%	3	.2%	26	1.3%	32	(11.8%)	(89.2%)
Licences and permits	4 000	4 000	75	1.9%	0	-	(0)	-	75	1.9%	-	-	(100.0%)
Agency services	9 000	9 000	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	571 733	571 733	236 228	41.3%	189 354	33.1%	251 687	44.0%	677 269	118.5%	165 615	73.1%	52.0%
Other own revenue	13 242	13 242	1 129	8.5%	1 019	7.7%	856	6.5%	3 004	22.7%	3 695	62.5%	(76.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 293 154	2 293 154	245 293	10.7%	392 331	17.1%	412 331	18.0%	1 049 955	45.8%	389 096	67.7%	6.0%
Employee related costs	380 852	380 852	99 493	26.1%	106 453	28.0%	101 848	26.7%	307 795	80.8%	94 412	76.4%	7.9%
Remuneration of councillors	27 000	27 000	7 510	27.8%	6 718	24.9%	6 718	24.9%	20 946	77.6%	6 528	71.7%	2.9%
Debt impairment	270 000	270 000	-	-	-	-	-	-	-	-	-	(2.4%)	-
Depreciation and asset impairment	604 762	604 762	-	-	219	-	11	-	230	-	-	-	(100.0%)
Finance charges	100 000	100 000	31 073	31.1%	31 736	31.7%	32 322	32.3%	95 131	95.1%	37 562	-	(13.9%)
Bulk purchases	549 800	549 800	37 871	6.9%	127 143	23.1%	173 315	31.5%	338 330	61.5%	168 711	74.7%	2.7%
Other Materials	83 940	83 940	4 002	4.8%	6 158	7.3%	4 345	5.2%	14 505	17.3%	17 249	89.3%	(74.8%)
Contracted services	145 400	145 400	36 243	24.9%	92 960	63.9%	53 426	36.7%	182 629	125.6%	41 560	101.6%	28.6%
Transfers and grants	10 000	10 000	4 009	40.1%	-	-	-	-	4 009	40.1%	784	35.4%	(100.0%)
Other expenditure	121 401	121 401	25 091	20.7%	20 944	17.3%	40 345	33.2%	86 380	71.2%	22 290	62.0%	81.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(604 969)	(604 969)	262 577		64 913		102 756		430 246		35 774		
Transfers recognised - capital	301 005	301 005	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(303 964)	(303 964)	262 577		64 913		102 756		430 246		35 774		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(303 964)	(303 964)	262 577		64 913		102 756		430 246		35 774		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(303 964)	(303 964)	262 577		64 913		102 756		430 246		35 774		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(303 964)	(303 964)	262 577		64 913		102 756		430 246		35 774		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	301 005	311 487	12 862	4.3%	53 424	17.7%	51 149	16.4%	117 435	37.7%	72 889	68.0%	(29.8%)
National Government	301 005	301 005	12 828	4.3%	52 178	17.3%	51 088	17.0%	116 094	38.6%	72 447	68.2%	(29.5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	301 005	301 005	12 828	4.3%	52 178	17.3%	51 088	17.0%	116 094	38.6%	72 447	68.1%	(29.5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	10 482	34	-	1 247	-	61	.6%	1 342	12.8%	443	47.1%	(86.2%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	301 005	311 487	12 862	4.3%	53 424	17.7%	51 149	16.4%	117 435	37.7%	72 889	68.0%	(29.8%)
Governance and Administration	-	168	34	-	73	-	61	36.4%	168	100.0%	429	58.1%	(85.7%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	43	112.0%	(100.0%)
Budget & Treasury Office	-	168	34	-	-	-	-	-	34	20.0%	-	15.2%	-
Corporate Services	-	-	-	-	73	-	61	-	135	-	386	57.6%	(84.1%)
Community and Public Safety	-	25 588	388	-	575	-	-	-	962	3.8%	466	15.5%	(100.0%)
Community & Social Services	-	7 000	388	-	575	-	-	-	962	13.7%	-	-	-
Sport And Recreation	-	17 688	-	-	-	-	-	-	-	-	466	37.9%	(100.0%)
Public Safety	-	900	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	124 505	149 522	7 551	6.1%	21 015	16.9%	22 601	15.1%	51 167	34.2%	32 716	60.9%	(30.9%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	124 505	149 522	7 551	6.1%	21 015	16.9%	22 601	15.1%	51 167	34.2%	32 716	60.9%	(30.9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	170 000	136 210	4 889	2.9%	31 762	18.7%	28 487	20.9%	65 138	47.8%	39 278	83.4%	(27.5%)
Electricity	16 000	16 000	-	-	2 564	16.0%	3 846	24.0%	6 410	40.1%	4 969	76.1%	(22.6%)
Water	124 000	115 618	4 889	3.9%	25 708	20.7%	23 701	20.5%	54 298	47.0%	26 955	93.6%	(12.1%)
Waste Water Management	30 000	3 562	-	-	2 316	7.7%	940	26.4%	3 256	91.4%	7 354	66.8%	(87.2%)
Waste Management	-	1 029	-	-	1 173	-	-	-	1 173	114.0%	-	-	-
Other	6 500	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	1 668 750	1 715 321	590 601	35.4%	447 483	26.8%	482 610	28.1%	1 520 693	88.7%	437 214	117.3%	10.4%
Property rates, penalties and collection charges	230 000	230 000	37 669	16.4%	41 667	18.1%	44 727	19.4%	124 062	53.9%	41 115	47.7%	8.8%
Service charges	526 000	526 000	142 339	27.1%	139 880	26.6%	172 975	32.9%	455 193	86.5%	193 326	324.2%	(10.5%)
Other revenue	29 512	65 512	61 925	209.8%	64 119	217.3%	12 383	18.9%	138 426	211.3%	9 178	385.9%	34.9%
Government - operating	571 733	572 804	238 783	41.8%	189 147	33.1%	143 803	25.1%	571 733	99.8%	129 002	98.6%	11.5%
Government - capital	301 005	301 005	102 505	34.1%	9 000	3.0%	97 250	32.3%	208 755	69.4%	63 138	103.4%	54.0%
Interest	10 500	20 000	7 380	70.3%	3 671	35.0%	11 472	57.4%	22 523	112.6%	1 454	9.2%	688.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 318 392)	(1 369 115)	(482 398)	36.6%	(400 463)	30.4%	(435 443)	31.8%	(1 318 305)	96.3%	(390 908)	97.5%	11.4%
Suppliers and employees	(1 308 392)	(1 364 115)	(478 390)	36.6%	(400 463)	30.6%	(435 443)	31.9%	(1 314 296)	96.3%	(390 124)	95.9%	11.6%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	274.9%	-
Transfers and grants	(10 000)	(5 000)	(4 009)	40.1%	-	-	-	-	(4 009)	80.2%	(784)	-	(100.0%)
Net Cash from/(used) Operating Activities	350 358	346 206	108 202	30.9%	47 020	13.4%	47 167	13.6%	202 389	58.5%	46 306	(293.5%)	1.9%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(301 005)	(311 487)	(12 828)	4.3%	(53 424)	17.7%	(51 149)	16.4%	(117 402)	37.7%	(72 889)	76.8%	(29.8%)
Capital assets	(301 005)	(311 487)	(12 828)	4.3%	(53 424)	17.7%	(51 149)	16.4%	(117 402)	37.7%	(72 889)	76.8%	(29.8%)
Net Cash from/(used) Investing Activities	(301 005)	(311 487)	(12 828)	4.3%	(53 424)	17.7%	(51 149)	16.4%	(117 402)	37.7%	(72 889)	100.9%	(29.8%)
Cash Flow from Financing Activities													
Receipts	-	(0)	258	-	571	-	294	(29 408 700.0%)	1 123	############	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(0)	258	-	571	-	294	(29 408 700.0%)	1 123	(112 343 600.0%)	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	(0)	258	-	571	-	294	(29 408 700.0%)	1 123	############	-	-	(100.0%)
Net Increase/(Decrease) in cash held	49 353	34 719	95 632	193.8%	(5 833)	(11.8%)	(3 688)	(10.6%)	86 111	248.0%	(26 584)	3.8%	(86.1%)
Cash/cash equivalents at the year begin:	(29 235)	(29 235)	16 657	(57.0%)	112 289	(384.1%)	106 456	(364.1%)	16 657	(57.0%)	94 837	454.9%	12.3%
Cash/cash equivalents at the year end:	20 118	5 484	112 289	558.2%	106 456	529.2%	102 768	1 874.0%	102 768	1 874.0%	68 253	(28.4%)	50.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	17 997	3.9%	14 296	3.1%	14 885	3.2%	412 948	89.7%	460 126	26.1%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	36 191	15.7%	16 437	7.1%	9 046	3.9%	168 971	73.3%	230 645	13.1%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	21 575	3.7%	15 780	2.7%	13 433	2.3%	529 089	91.2%	579 877	32.9%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 323	3.8%	4 338	3.1%	4 725	3.3%	127 541	89.9%	141 927	8.1%	-	-	-
Receivables from Exchange Transactions - Waste Management	4 178	3.3%	3 346	2.7%	3 036	2.4%	115 019	91.6%	125 579	7.1%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	9 664	4.3%	9 720	4.4%	6 480	2.9%	197 262	88.4%	223 126	12.7%	-	-	-
Total By Income Source	94 928	5.4%	63 917	3.6%	51 606	2.9%	1 550 829	88.1%	1 761 280	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	5 061	12.3%	3 865	9.4%	3 558	8.6%	28 797	69.8%	41 282	2.3%	-	-	-
Commercial	41 306	12.3%	23 183	6.9%	12 065	3.6%	257 945	77.1%	334 499	19.0%	-	-	-
Households	45 895	3.3%	35 445	2.5%	34 618	2.5%	1 291 255	91.8%	1 407 212	79.9%	-	-	-
Other	2 666	(12.3%)	1 423	(6.6%)	1 365	(6.3%)	(27 167)	125.1%	(21 713)	(1.2%)	-	-	-
Total By Customer Group	94 928	5.4%	63 917	3.6%	51 606	2.9%	1 550 829	88.1%	1 761 280	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	30 085	30.3%	30 509	30.7%	23 271	23.4%	15 535	15.6%	99 400	41.1%
Bulk Water	10 091	9.5%	19 190	18.1%	1 322	1.2%	75 653	71.2%	106 257	43.9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	23 218	74.6%	7 925	25.4%	-	-	31 144	12.9%
Auditor-General	47	.9%	63	1.2%	135	2.6%	4 993	95.3%	5 239	2.2%
Other	-	-	-	-	-	-	-	-	-	-
Total	40 223	16.6%	72 981	30.2%	32 654	13.5%	96 182	39.7%	242 039	100.0%

Contact Details

Municipal Manager	Mr Morris Maluleka	012 318 9221
Financial Manager	Mr James Motaung (Acting)	012 318 9228

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: RUSTENBURG (NW373)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	4 717 778	4 717 778	1 032 226	21.9%	833 290	17.7%	-	-	1 865 516	39.5%	906 167	65.7%	(100.0%)
Property rates	319 434	319 434	76 741	24.0%	80 264	25.1%	-	-	157 005	49.2%	81 327	76.6%	(100.0%)
Property rates - penalties and collection charges	-	-	-		-		-		-		-	-	-
Service charges - electricity revenue	2 471 460	2 471 460	497 690	20.1%	510 492	20.7%	-	-	1 008 182	40.8%	463 768	69.9%	(100.0%)
Service charges - water revenue	546 355	546 355	84 727	15.5%	106 287	19.5%	-	-	191 014	35.0%	89 160	52.3%	(100.0%)
Service charges - sanitation revenue	300 692	300 692	42 985	14.3%	25 539	8.5%	-	-	68 524	22.8%	46 301	50.4%	(100.0%)
Service charges - refuse revenue	135 076	135 076	28 221	20.9%	32 396	24.0%	-	-	60 617	44.9%	27 601	72.3%	(100.0%)
Service charges - other	239	239	12	5.0%	147	61.6%	-	-	159	66.5%	13	64.0%	(100.0%)
Rental of facilities and equipment	10 697	10 697	1 150	10.8%	323	3.0%	-	-	1 473	13.8%	2 277	74.0%	(100.0%)
Interest earned - external investments	16 114	16 114	919	5.7%	(919)	(5.7%)	-	-	-	-	1 273	40.8%	(100.0%)
Interest earned - outstanding debtors	208 006	208 006	57 111	27.5%	65 083	31.3%	-	-	122 194	58.7%	37 282	67.5%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 713	1 713	16	.9%	15 017	876.9%	-	-	15 033	877.8%	1 060	123.9%	(100.0%)
Licences and permits	9 115	9 115	47	.5%	789	8.7%	-	-	836	9.2%	1 731	78.3%	(100.0%)
Agency services	20 453	20 453	15 211	74.4%	351	1.7%	-	-	15 562	76.1%	(9 001)	(5.4%)	(100.0%)
Transfers recognised - operational	651 265	651 265	222 954	34.2%	42	-	-	-	222 996	34.2%	145 673	52.8%	(100.0%)
Other own revenue	25 719	25 719	4 441	17.3%	(2 520)	(9.8%)	-	-	1 921	7.5%	16 266	314.6%	(100.0%)
Gains on disposal of PPE	1 441	1 441	-	-	-	-	-	-	-	-	1 434	164.0%	(100.0%)
Operating Expenditure	4 627 538	4 627 538	845 088	18.3%	769 938	16.6%	-	-	1 615 026	34.9%	1 156 961	64.2%	(100.0%)
Employee related costs	633 813	633 813	150 668	23.8%	154 875	24.4%	-	-	305 543	48.2%	139 220	72.5%	(100.0%)
Remuneration of councillors	34 000	34 000	11 162	32.8%	7 702	22.7%	-	-	18 864	55.5%	8 044	75.7%	(100.0%)
Debt impairment	677 534	677 534	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	440 291	440 291	11 501	2.6%	(11 501)	(2.6%)	-	-	-	-	268 421	67.0%	(100.0%)
Finance charges	61 565	61 565	2 451	4.0%	18 004	29.2%	-	-	20 455	33.2%	7 098	66.8%	(100.0%)
Bulk purchases	2 145 936	2 145 936	624 499	29.1%	409 384	19.1%	-	-	1 033 883	48.2%	609 142	80.3%	(100.0%)
Other Materials	146 281	146 281	-	-	136 510	93.3%	-	-	136 510	93.3%	19 925	35.4%	(100.0%)
Contracted services	241 982	241 982	21 647	8.9%	40 279	16.6%	-	-	61 926	25.6%	39 805	33.5%	(100.0%)
Transfers and grants	16 021	16 021	-	-	439	2.7%	-	-	439	2.7%	-	4.7%	-
Other expenditure	230 116	230 116	23 160	10.1%	14 246	6.2%	-	-	37 406	16.3%	65 307	66.7%	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	90 240	90 240	187 138		63 352		-		250 490		(250 795)		
Transfers recognised - capital	512 218	512 218	-	-	230 126	44.9%	-	-	230 126	44.9%	396	.1%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	602 458	602 458	187 138		293 478		-		480 616		(250 398)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	602 458	602 458	187 138		293 478		-		480 616		(250 398)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	602 458	602 458	187 138		293 478		-		480 616		(250 398)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	602 458	602 458	187 138		293 478		-		480 616		(250 398)		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	581 219	624 208	72 999	12.6%	157 127	27.0%	104 388	16.7%	334 514	53.6%	93 933	48.3%	11.1%
National Government	510 766	522 543	72 999	14.3%	157 127	30.8%	103 879	19.9%	334 005	63.9%	65 780	54.0%	57.9%
Provincial Government	1 453	3 664	-	-	-	-	509	13.9%	509	13.9%	186	11.9%	173.8%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	512 219	526 208	72 999	14.3%	157 127	30.7%	104 388	19.8%	334 514	63.6%	65 966	53.8%	58.2%
Borrowing	-	-	-	-	-	-	-	-	-	-	15 969	16.7%	(100.0%)
Internally generated funds	-	29 000	-	-	-	-	-	-	-	-	39	5.1%	(100.0%)
Public contributions and donations	69 000	69 000	-	-	-	-	-	-	-	-	11 959	84.9%	(100.0%)
Capital Expenditure Standard Classification	581 219	624 208	72 999	12.6%	157 127	27.0%	104 388	16.7%	334 514	53.6%	93 933	48.3%	11.1%
Governance and Administration	10 000	19 000	-	-	-	-	-	-	-	-	497	23.7%	(100.0%)
Executive & Council	10 000	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	3 000	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	16 000	-	-	-	-	-	-	-	-	497	23.7%	(100.0%)
Community and Public Safety	9 153	27 289	-	-	-	-	1 156	4.2%	1 156	4.2%	2 800	172.9%	(58.7%)
Community & Social Services	9 153	8 669	-	-	-	-	1 156	13.3%	1 156	13.3%	186	6.2%	522.2%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	1 396	114.5%	(100.0%)
Public Safety	-	18 621	-	-	-	-	-	-	-	-	1 218	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	286 816	352 474	72 576	25.3%	129 278	45.1%	56 822	16.1%	258 676	73.4%	62 528	59.8%	(9.1%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	286 816	352 474	72 576	25.3%	129 278	45.1%	56 822	16.1%	258 676	73.4%	62 528	59.8%	(9.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	206 250	225 444	423	.2%	27 849	13.5%	46 410	20.6%	74 682	33.1%	28 109	31.3%	65.1%
Electricity	21 700	3 000	423	1.9%	1 657	7.6%	9 127	304.2%	11 207	373.6%	15 969	31.5%	(42.8%)
Water	170 986	135 095	-	-	21 606	12.6%	27 204	20.1%	48 810	36.1%	181	2.3%	14 954.7%
Waste Water Management	13 564	81 849	-	-	4 586	33.8%	8 746	10.7%	13 332	16.3%	11 959	82.6%	(26.9%)
Waste Management	-	5 500	-	-	-	-	1 333	24.2%	1 333	24.2%	-	-	(100.0%)
Other	69 000	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	4 500 741	4 581 311	870 052	19.3%	1 267 292	28.2%	-	-	2 137 343	46.7%	1 188 397	76.9%	(100.0%)
Property rates, penalties and collection charges	275 074	2 475 002	47 837	17.4%	57 574	20.9%	-	-	105 410	4.3%	86 242	82.8%	(100.0%)
Service charges	2 978 373	788 779	419 978	14.1%	610 988	20.5%	-	-	1 030 966	130.7%	631 092	71.0%	(100.0%)
Other revenue	67 697	696 946	19 065	28.2%	134 283	198.4%	-	-	153 348	22.0%	2 030	45.5%	(100.0%)
Government - operating	651 265	92 665	221 960	34.1%	175 357	26.9%	-	-	397 317	428.8%	133 149	57.8%	(100.0%)
Government - capital	512 218	526 208	132 567	25.9%	224 008	43.7%	-	-	356 575	67.8%	297 330	116.3%	(100.0%)
Interest	16 114	-	28 644	177.8%	65 083	403.9%	-	-	93 727	-	38 555	911.9%	(100.0%)
Dividends	-	1 713	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 509 714)	(3 654 456)	(594 749)	16.9%	(783 705)	22.3%	-	-	(1 378 454)	37.7%	(878 732)	69.9%	(100.0%)
Suppliers and employees	(3 432 128)	(1 809 500)	(592 298)	17.3%	(762 850)	22.2%	-	-	(1 355 148)	74.9%	(875 697)	70.8%	(100.0%)
Finance charges	(61 565)	(1 828 936)	(2 451)	4.0%	(20 455)	33.2%	-	-	(22 906)	1.3%	(2 513)	42.9%	(100.0%)
Transfers and grants	(16 021)	(16 021)	-	-	(401)	2.5%	-	-	(401)	2.5%	(523)	8.0%	(100.0%)
Net Cash from/(used) Operating Activities	991 027	926 855	275 303	27.8%	483 586	48.8%	-	-	758 889	81.9%	309 665	106.1%	(100.0%)
Cash Flow from Investing Activities													
Receipts	70 441	74 000	-	-	-	-	-	-	-	-	1 434	164.0%	(100.0%)
Proceeds on disposal of PPE	70 441	74 000	-	-	-	-	-	-	-	-	1 434	164.0%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(581 218)	(624 208)	(72 999)	12.6%	(147 866)	25.4%	-	-	(220 865)	35.4%	(81 975)	46.4%	(100.0%)
Capital assets	(581 218)	(624 208)	(72 999)	12.6%	(147 866)	25.4%	-	-	(220 865)	35.4%	(81 975)	46.4%	(100.0%)
Net Cash from/(used) Investing Activities	(510 778)	(550 208)	(72 999)	14.3%	(147 866)	28.9%	-	-	(220 865)	40.1%	(80 540)	46.2%	(100.0%)
Cash Flow from Financing Activities													
Receipts	2 161	2 161	(458)	(21.2%)	-	-	-	-	(458)	(21.2%)	137	6.6%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	(458)	-	-	-	-	-	(458)	-	-	-	-
Increase (decrease) in consumer deposits	2 161	2 161	-	-	-	-	-	-	-	-	137	6.6%	(100.0%)
Payments	(52 721)	(52 721)	-	-	-	-	-	-	-	-	(4 002)	78.9%	(100.0%)
Repayment of borrowing	(52 721)	(52 721)	-	-	-	-	-	-	-	-	(4 002)	78.9%	(100.0%)
Net Cash from/(used) Financing Activities	(50 560)	(50 560)	(458)	.9%	-	-	-	-	(458)	.9%	(3 865)	81.9%	(100.0%)
Net Increase/(Decrease) in cash held	429 689	326 087	201 846	47.0%	335 720	78.1%	-	-	537 567	164.9%	225 259	380.3%	(100.0%)
Cash/cash equivalents at the year begin:	49 065	57 614	173 136	352.9%	374 982	764.3%	-	-	173 136	300.5%	671 653	84.6%	(100.0%)
Cash/cash equivalents at the year end:	478 753	383 701	374 982	78.3%	710 703	148.4%	-	-	710 703	185.2%	896 912	162.3%	(100.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group													
Orgons of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	36 923	29.8%	4 039	3.3%	5 363	4.3%	77 743	62.7%	124 068	100.0%
Other	-	-	-	-	-	-	-	-	-	-
Total	36 923	29.8%	4 039	3.3%	5 363	4.3%	77 743	62.7%	124 068	100.0%

Contact Details

Municipal Manager	Ms Nqobile Sithole	014 590 3551
Financial Manager	Mr Khathutshelo Maposa	014 590 3129

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: KGETLENGRIVIER (NW374)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	197 732	211 062	60 475	30.6%	54 533	27.6%	533 508	252.8%	648 517	307.3%	45 944	85.5%	1 061.2%
Property rates	7 603	7 603	1 917	25.2%	1 918	25.2%	1 233	16.2%	5 068	66.7%	1 909	90.8%	(35.4%)
Property rates - penalties and collection charges	-	-	-		-		-		-		-		-
Service charges - electricity revenue	42 845	42 755	11 177	26.1%	11 809	27.6%	3 038	7.1%	26 024	60.9%	1 506	46.5%	101.7%
Service charges - water revenue	9 681	9 681	1 115	11.5%	382	3.9%	521 319	5 384.8%	522 816	5 400.3%	1 184	49.2%	43 920.8%
Service charges - sanitation revenue	4 367	6 172	758	17.3%	758	17.4%	489	7.9%	2 004	32.5%	902	80.7%	(45.8%)
Service charges - refuse revenue	2 182	3 988	580	26.6%	579	26.5%	380	9.5%	1 539	38.6%	549	101.5%	(30.7%)
Service charges - other	-	-	0		-		9		10		-		(100.0%)
Rental of facilities and equipment	149	89	30	20.4%	18	12.0%	1	1.5%	50	55.9%	3	15.2%	(60.0%)
Interest earned - external investments	669	159	16	2.4%	5	.7%	25	16.0%	46	29.0%	6	1.7%	324.6%
Interest earned - outstanding debtors	7 178	16 178	3 952	55.1%	4 355	60.7%	2 290	14.2%	10 597	65.5%	3 635	124.0%	(37.0%)
Dividends received	-	-	-		-		-		-		-		-
Fines	24 250	30 250	7 689	31.7%	9 908	40.9%	(45)	(.1%)	17 552	58.0%	378	23.7%	(111.9%)
Licences and permits	8 784	6 748	453	5.2%	1 421	16.2%	1 096	16.2%	2 971	44.0%	1 556	25.5%	(29.5%)
Agency services	-	-	-		-		-		-		-		-
Transfers recognised - operational	75 936	76 936	32 720	43.1%	23 313	30.7%	3 625	4.7%	59 658	77.5%	16 986	107.8%	(78.7%)
Other own revenue	9 413	10 503	69	.7%	67	.7%	47	.4%	183	1.7%	17 330	316.2%	(99.7%)
Gains on disposal of PPE	4 675	-	-		-		-		-		-		-
Operating Expenditure	185 428	221 488	46 758	25.2%	33 440	18.0%	18 680	8.4%	98 878	44.6%	22 537	53.3%	(17.1%)
Employee related costs	46 527	46 527	13 542	29.1%	13 493	29.0%	9 157	19.7%	36 191	77.8%	12 985	83.5%	(29.5%)
Remuneration of councillors	5 167	5 167	1 183	22.9%	1 160	22.4%	1 201	23.2%	3 543	68.6%	1 154	70.5%	4.1%
Debt impairment	5 895	30 095	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	28 842	40 842	-	-	-	-	-	-	-	-	-	-	-
Finance charges	532	532	135	25.4%	122	23.0%	-	-	257	48.4%	-	28.6%	-
Bulk purchases	27 154	27 154	13 522	49.8%	2 217	8.2%	255	.9%	15 994	58.9%	6 156	71.4%	(95.9%)
Other Materials	17 434	18 404	7 778	44.6%	7 778	44.6%	-	-	15 555	84.5%	61	112.0%	(100.0%)
Contracted services	5 265	5 265	1 353	25.7%	1 367	26.0%	(1 440)	(27.3%)	1 280	24.3%	-	60.2%	(100.0%)
Transfers and grants	-	-	-	-	-	-	131	-	131	-	86	.5%	52.4%
Other expenditure	48 612	47 502	9 246	19.0%	7 304	15.0%	9 376	19.7%	25 925	54.6%	2 095	73.2%	347.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	12 305	(10 426)	13 718		21 093		514 828		549 639		23 408		
Transfers recognised - capital	46 239	-	15 163	32.8%	16 000	34.6%	-	-	31 163	-	3 342	-	(100.0%)
Contributions recognised - capital	-	-	-		-		-	-	-	-	-	-	-
Contributed assets	40 247	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	98 791	(10 426)	28 881		37 093		514 828		580 802		26 750		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	98 791	(10 426)	28 881		37 093		514 828		580 802		26 750		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	98 791	(10 426)	28 881		37 093		514 828		580 802		26 750		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	98 791	(10 426)	28 881		37 093		514 828		580 802		26 750		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	44 927	44 927	-	-	5 716	12.7%	4 148	9.2%	9 864	22.0%	3 181	67.3%	30.4%
National Government	44 927	23 962	-	-	5 716	12.7%	4 148	17.3%	9 864	41.2%	3 008	63.9%	37.9%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	44 927	23 962	-	-	5 716	12.7%	4 148	17.3%	9 864	41.2%	3 008	63.9%	37.9%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	20 965	-	-	-	-	-	-	-	-	173	97.2%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	44 927	44 927	-	-	5 716	12.7%	4 148	9.2%	9 864	22.0%	3 181	67.3%	30.4%
Governance and Administration	-	-	-	-	-	-	-	-	-	-	23	40.7%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	23	-	(100.0%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	20 965	20 965	-	-	-	-	4 148	19.8%	4 148	19.8%	3 158	93.6%	31.3%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	20 965	20 965	-	-	-	-	4 148	19.8%	4 148	19.8%	3 158	93.6%	31.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	23 962	23 962	-	-	5 716	23.9%	-	-	5 716	23.9%	-	38.7%	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	25.4%	-
Water	23 962	23 962	-	-	5 716	23.9%	-	-	5 716	23.9%	-	13.0%	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	198 593	152 354	79 059	39.8%	60 218	30.3%	26 727	17.5%	166 004	109.0%	47 427	91.6%	(43.6%)
Property rates, penalties and collection charges	5 702	42 121	603	10.6%	678	11.9%	431	1.0%	1 711	4.1%	2 117	68.0%	(79.7%)
Service charges	43 394	6 976	5 371	12.4%	7 206	16.6%	3 439	49.3%	16 016	229.6%	6 015	36.1%	(42.8%)
Other revenue	25 217	25 217	25 007	99.2%	12 868	51.0%	17 851	70.8%	55 727	221.0%	16 982	237.8%	5.1%
Government - operating	75 936	75 936	32 720	43.1%	23 313	30.7%	4 884	6.4%	60 917	80.2%	16 927	110.6%	(71.1%)
Government - capital	46 239	-	15 163	32.8%	16 000	34.6%	-	-	31 163	-	3 342	70.7%	(100.0%)
Interest	2 104	2 104	195	9.3%	153	7.3%	121	5.8%	470	22.3%	2 043	81.2%	(94.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(150 691)	(151 661)	(76 969)	51.1%	(50 607)	33.6%	(26 809)	17.7%	(154 385)	101.8%	(50 108)	102.0%	(46.5%)
Suppliers and employees	(150 159)	(151 129)	(76 851)	51.2%	(50 324)	33.5%	(26 752)	17.7%	(153 927)	101.9%	(49 919)	102.1%	(46.4%)
Finance charges	(532)	(532)	(118)	22.2%	(283)	53.2%	(56)	10.5%	(457)	86.0%	(189)	74.0%	(70.3%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	47 902	693	2 090	4.4%	9 611	20.1%	(82)	(11.8%)	11 619	1 676.6%	(2 681)	43.2%	(96.9%)
Cash Flow from Investing Activities													
Receipts	4 675	-	-	-	-	-	-	-	-	-	-	6.0%	-
Proceeds on disposal of PPE	4 675	-	-	-	-	-	-	-	-	-	-	6.0%	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(44 927)	(44 927)	(4 805)	10.7%	(6 210)	13.8%	(4 148)	9.2%	(15 162)	33.7%	(3 193)	55.3%	29.9%
Capital assets	(44 927)	(44 927)	(4 805)	10.7%	(6 210)	13.8%	(4 148)	9.2%	(15 162)	33.7%	(3 193)	55.3%	29.9%
Net Cash from/(used) Investing Activities	(40 252)	(44 927)	(4 805)	11.9%	(6 210)	15.4%	(4 148)	9.2%	(15 162)	33.7%	(3 193)	63.2%	29.9%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	7 650	(44 234)	(2 714)	(35.5%)	3 401	44.5%	(4 230)	9.6%	(3 543)	8.0%	(5 874)	(216.5%)	(28.0%)
Cash/cash equivalents at the year begin:	3 487	3 487	378	10.8%	(2 336)	(67.0%)	1 065	30.5%	378	10.8%	1 608	30.8%	(33.7%)
Cash/cash equivalents at the year end:	11 138	(40 747)	(2 336)	(21.0%)	1 065	9.6%	(3 165)	7.8%	(3 165)	7.8%	(4 267)	(53.7%)	(25.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	39	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	39	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	3	-	-
Households	-	-	-	-	-	-	-	-	-	-	35	-	-
Other	-	-	-	-	-	-	-	-	-	-	1	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	39	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Thabo Ben Mothogoane(Acting)	014 543 2004
Financial Manager	Mr Sipho Ngwenya(Acting)	014 543 2004

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MOSES KOTANE (NW375)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	744 959	744 959	221 743	29.8%	262 794	35.3%	255 964	34.4%	740 501	99.4%	71 632	68.0%	257.3%
Property rates	109 634	109 634	28 984	26.4%	27 177	24.8%	30 040	27.4%	86 201	78.6%	27 052	75.9%	11.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	141 700	141 700	19 003	13.4%	30 552	21.6%	30 865	21.8%	80 420	56.8%	25 671	71.7%	20.2%
Service charges - sanitation revenue	4 338	4 338	531	12.2%	559	12.9%	560	12.9%	1 651	38.1%	736	67.2%	(23.9%)
Service charges - refuse revenue	35 588	35 588	2 641	7.4%	2 641	7.4%	2 637	7.4%	7 918	22.3%	1 984	73.9%	32.9%
Service charges - other	-	-	-	-	(2 599)	-	(935)	-	(3 534)	-	-	-	(100.0%)
Rental of facilities and equipment	-	-	9 166	-	9	-	8	-	9 184	-	0	-	1 957.0%
Interest earned - external investments	9 500	9 500	89	.9%	241	2.5%	107	1.1%	437	4.6%	2 243	70.2%	(95.2%)
Interest earned - outstanding debtors	51 500	51 500	3 498	6.8%	14 795	28.7%	17 631	34.2%	35 924	69.8%	13 709	84.7%	28.6%
Dividends received	-	-	711	-	770	-	766	-	2 248	-	-	-	(100.0%)
Fines	5 000	5 000	-	-	1 281	25.6%	2 270	45.4%	3 552	71.0%	-	-	(100.0%)
Licences and permits	4 000	4 000	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	381 723	381 723	155 633	40.8%	187 615	49.1%	171 194	44.8%	514 442	134.8%	-	71.9%	(100.0%)
Other own revenue	1 977	1 977	1 486	75.2%	(247)	(12.5%)	820	41.5%	2 059	104.2%	236	1.7%	246.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	853 540	853 540	172 204	20.2%	205 253	24.0%	184 369	21.6%	561 826	65.8%	161 248	62.5%	14.3%
Employee related costs	217 074	217 074	43 708	20.1%	46 274	21.3%	47 152	21.7%	137 134	63.2%	40 053	67.4%	17.7%
Remuneration of councillors	26 839	26 839	4 412	16.4%	4 415	16.4%	5 094	19.0%	13 920	51.9%	7 010	76.5%	(27.3%)
Debt impairment	92 453	92 453	12 113	13.1%	34 113	36.9%	26 113	28.2%	72 340	78.2%	18 406	63.2%	41.9%
Depreciation and asset impairment	118 854	118 854	27 173	22.9%	26 722	22.5%	26 159	22.0%	80 054	67.4%	29 763	75.0%	(12.1%)
Finance charges	6 830	6 830	-	-	2 412	35.3%	139	2.0%	2 550	37.3%	241	49.0%	(42.4%)
Bulk purchases	73 200	73 200	13 728	18.8%	26 317	36.0%	19 066	26.0%	59 110	80.8%	13 345	61.8%	42.9%
Other Materials	-	-	199	-	2 634	-	282	-	3 115	-	11 280	50.2%	(97.5%)
Contracted services	24 957	24 957	33 264	133.3%	37 747	151.3%	36 284	145.4%	107 295	429.9%	7 223	68.7%	402.4%
Transfers and grants	54 824	54 824	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	238 508	238 508	37 607	15.8%	24 618	10.3%	24 080	10.1%	86 306	36.2%	33 928	69.7%	(29.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(108 581)	(108 581)	49 539		57 542		71 595		178 676		(89 616)		
Transfers recognised - capital	-	-	-	-	19 658	-	-	-	19 658	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(108 581)	(108 581)	49 539		77 199		71 595		198 334		(89 616)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(108 581)	(108 581)	49 539		77 199		71 595		198 334		(89 616)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(108 581)	(108 581)	49 539		77 199		71 595		198 334		(89 616)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(108 581)	(108 581)	49 539		77 199		71 595		198 334		(89 616)		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	214 680	214 680	13 092	6.1%	66 358	30.9%	37 326	17.4%	116 776	54.4%	18 639	44.2%	100.3%
National Government	186 780	186 780	11 472	6.1%	64 431	34.5%	37 871	20.3%	113 774	60.9%	18 367	32.5%	106.2%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	186 780	186 780	11 472	6.1%	64 431	34.5%	37 871	20.3%	113 774	60.9%	18 367	32.5%	106.2%
Borrowing	8 000	8 000	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	19 900	19 900	1 620	8.1%	1 927	9.7%	(545)	(2.7%)	3 002	15.1%	272	91.7%	(299.9%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	214 680	214 680	13 092	6.1%	66 358	30.9%	37 326	17.4%	116 776	54.4%	18 639	44.2%	100.3%
Governance and Administration	5 000	5 000	366	7.3%	5 110	102.2%	3 961	79.2%	9 436	188.7%	1 646	514.2%	140.6%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	5 000	5 000	21	.4%	28	.6%	(166)	(3.3%)	(117)	(2.3%)	-	79.3%	(100.0%)
Corporate Services	-	-	345	-	5 082	-	4 127	-	9 553	-	1 646	538.1%	150.7%
Community and Public Safety	36 614	36 614	1 254	3.4%	587	1.6%	(403)	(1.1%)	1 438	3.9%	1 399	51.0%	(128.8%)
Community & Social Services	36 064	36 064	1 254	3.5%	-	-	(403)	(1.1%)	851	2.4%	-	-	(100.0%)
Sport And Recreation	550	550	-	-	(1)	(.1%)	-	-	(1)	(.1%)	-	-	-
Public Safety	-	-	-	-	587	-	-	-	587	-	1 399	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	61 129	61 129	3 472	5.7%	14 310	23.4%	8 272	13.5%	26 055	42.6%	9 889	33.3%	(16.3%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	61 129	61 129	3 472	5.7%	14 310	23.4%	8 272	13.5%	26 055	42.6%	9 889	33.3%	(16.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	111 937	111 937	8 000	7.1%	46 351	41.4%	25 497	22.8%	79 847	71.3%	5 706	19.1%	346.9%
Electricity	14 335	14 335	-	-	2 279	15.9%	107	.7%	2 386	16.6%	-	11.5%	(100.0%)
Water	76 202	76 202	7 323	9.6%	41 259	54.1%	22 312	29.3%	70 894	93.0%	1 253	5.8%	1 681.0%
Waste Water Management	8 500	8 500	677	8.0%	1 581	18.6%	-	-	2 258	26.6%	4 453	56.9%	(100.0%)
Waste Management	12 900	12 900	-	-	1 232	9.5%	3 078	23.9%	4 310	33.4%	-	32.4%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	781 562	781 562	217 653	27.8%	246 024	31.5%	219 457	28.1%	683 135	87.4%	163 425	82.3%	34.3%
Property rates, penalties and collection charges	93 766	93 766	15 694	16.7%	9 813	10.5%	8 166	8.7%	33 673	35.9%	10 361	28.6%	(21.2%)
Service charges	82 348	82 348	4 328	5.3%	22 411	27.2%	15 827	19.2%	42 566	51.7%	16 156	55.8%	(2.0%)
Other revenue	6 977	6 977	452	6.5%	29 176	418.2%	17 790	255.0%	47 418	679.6%	3 024	829.8%	488.2%
Government - operating	381 723	381 723	150 883	39.5%	117 732	30.8%	171 168	44.8%	439 783	115.2%	85 054	99.8%	101.2%
Government - capital	186 780	186 780	45 725	24.5%	61 725	33.0%	-	-	107 450	57.5%	46 883	82.2%	(100.0%)
Interest	29 967	29 967	571	1.9%	5 167	17.2%	6 425	21.4%	12 163	40.6%	1 947	22.3%	229.9%
Dividends	-	-	-	-	-	-	83	-	83	-	-	-	(100.0%)
Payments	(577 496)	(577 496)	(207 475)	35.9%	(147 192)	25.5%	(164 961)	28.6%	(519 628)	90.0%	(127 721)	72.5%	29.2%
Suppliers and employees	(570 667)	(570 667)	(207 475)	36.4%	(147 192)	25.8%	(164 822)	28.9%	(519 489)	91.0%	(127 721)	72.9%	29.0%
Finance charges	(6 830)	(6 830)	-	-	-	-	(139)	2.0%	(139)	2.0%	-	45.3%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	204 065	204 065	10 178	5.0%	98 832	48.4%	54 496	26.7%	163 507	80.1%	35 704	111.6%	52.6%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(214 680)	(214 680)	(28 996)	13.5%	(55 735)	26.0%	(47 011)	21.9%	(131 742)	61.4%	(18 639)	43.9%	152.2%
Capital assets	(214 680)	(214 680)	(28 996)	13.5%	(55 735)	26.0%	(47 011)	21.9%	(131 742)	61.4%	(18 639)	43.9%	152.2%
Net Cash from/(used) Investing Activities	(214 680)	(214 680)	(28 996)	13.5%	(55 735)	26.0%	(47 011)	21.9%	(131 742)	61.4%	(18 639)	54.7%	152.2%
Cash Flow from Financing Activities													
Receipts	8 000	8 000	667	8.3%	-	-	-	-	667	8.3%	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	8 000	8 000	667	8.3%	-	-	-	-	667	8.3%	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(8 497)	(8 497)	(708)	8.3%	(1 357)	16.0%	(1 727)	20.3%	(3 792)	44.6%	(1 504)	59.3%	14.8%
Repayment of borrowing	(8 497)	(8 497)	(708)	8.3%	(1 357)	16.0%	(1 727)	20.3%	(3 792)	44.6%	(1 504)	59.3%	14.8%
Net Cash from/(used) Financing Activities	(497)	(497)	(41)	8.2%	(1 357)	273.1%	(1 727)	347.4%	(3 125)	628.8%	(1 504)	59.3%	14.8%
Net Increase/(Decrease) in cash held	(11 112)	(11 112)	(18 859)	169.7%	41 740	(375.6%)	5 759	(51.8%)	28 639	(257.7%)	15 561	8 733.6%	(63.0%)
Cash/cash equivalents at the year begin:	50 000	50 000	30 791	61.6%	11 931	23.9%	53 671	107.3%	30 791	61.6%	195 111	126.4%	(72.5%)
Cash/cash equivalents at the year end:	38 888	38 888	11 931	30.7%	53 671	138.0%	59 430	152.8%	59 430	152.8%	210 672	243.1%	(71.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	11 947	3.8%	13 828	4.4%	13 419	4.3%	273 551	87.5%	312 746	41.5%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10 109	5.7%	9 977	5.6%	7 473	4.2%	150 002	84.5%	177 561	23.5%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	203	3.1%	191	2.9%	216	3.3%	5 936	90.7%	6 546	.9%	-	-	-
Receivables from Exchange Transactions - Waste Management	994	2.2%	994	2.2%	992	2.2%	42 956	93.5%	45 936	6.1%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 802	3.2%	5 633	3.1%	5 448	3.0%	163 382	90.6%	180 264	23.9%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6	-	6	-	6	-	30 987	99.9%	31 004	4.1%	-	-	-
Total By Income Source	29 061	3.9%	30 628	4.1%	27 554	3.7%	666 814	88.4%	754 057	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	7 734	5.2%	7 749	5.2%	7 343	4.9%	127 309	84.8%	150 135	19.9%	-	-	-
Commercial	8 740	5.3%	9 254	5.6%	8 034	4.9%	138 140	84.1%	164 168	21.8%	-	-	-
Households	12 512	2.9%	13 462	3.1%	12 112	2.8%	398 139	91.3%	436 225	57.9%	-	-	-
Other	75	2.1%	164	4.6%	65	1.8%	3 226	91.4%	3 529	.5%	-	-	-
Total By Customer Group	29 061	3.9%	30 628	4.1%	27 554	3.7%	666 814	88.4%	754 057	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 572	75.6%	60	.7%	84	1.0%	1 973	22.7%	8 688	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	6 572	75.6%	60	.7%	84	1.0%	1 973	22.7%	8 688	100.0%

Contact Details

Municipal Manager	Mr P P Shikwane (acting)	014 555 1307
Financial Manager	Ms Olga Ndlovu	014 555 1332

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: BOJANALA PLATINUM (DC37)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	320 143	321 014	137 100	42.8%	104 751	32.7%	81 962	25.5%	323 812	100.9%	76 128	95.4%	7.7%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	1 100	1 500	286	26.0%	723	65.8%	270	18.0%	1 279	85.3%	290	94.1%	(6.9%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	318 413	319 264	136 718	42.9%	103 921	32.6%	81 551	25.5%	322 190	100.9%	75 802	95.6%	7.6%
Other own revenue	630	250	95	15.1%	106	16.8%	141	56.5%	342	136.9%	36	28.6%	288.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	301 223	298 589	71 715	23.8%	76 924	25.5%	85 341	28.6%	233 980	78.4%	53 800	64.7%	58.6%
Employee related costs	167 693	158 660	39 874	23.8%	40 467	24.1%	40 852	25.7%	121 193	76.4%	25 889	65.9%	57.8%
Remuneration of councillors	18 172	16 678	5 019	27.6%	4 967	27.3%	5 449	32.7%	15 435	92.5%	2 877	63.3%	89.4%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	6 000	4 500	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	3 256	3 380	96	3.0%	279	8.6%	915	27.1%	1 290	38.2%	451	60.3%	102.7%
Contracted services	17 163	17 263	5 088	29.6%	4 934	28.7%	5 992	34.7%	16 014	92.8%	13 216	55.7%	(54.7%)
Transfers and grants	17 275	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	71 664	98 107	21 637	30.2%	26 278	36.7%	32 134	32.8%	80 049	81.6%	11 366	80.2%	182.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	18 920	22 426	65 385		27 826		(3 380)		89 832		22 328		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	18 920	22 426	65 385		27 826		(3 380)		89 832		22 328		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	18 920	22 426	65 385		27 826		(3 380)		89 832		22 328		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	18 920	22 426	65 385		27 826		(3 380)		89 832		22 328		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	18 920	22 426	65 385		27 826		(3 380)		89 832		22 328		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	3 573	21 303	-	-	3	.1%	764	3.6%	767	3.6%	223	41.0%	242.0%
National Government	3 573	-	-	-	3	.1%	57	-	60	-	223	41.0%	(74.5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	3 573	-	-	-	3	.1%	57	-	60	-	223	41.0%	(74.5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	658	-	658	-	-	-	(100.0%)
Public contributions and donations	-	21 303	-	-	-	-	49	.2%	49	.2%	-	-	(100.0%)
Capital Expenditure Standard Classification	3 573	21 303	-	-	3	.1%	764	3.6%	767	3.6%	223	41.0%	242.0%
Governance and Administration	2 258	2 045	-	-	3	.1%	89	4.3%	92	4.5%	223	39.6%	(60.3%)
Executive & Council	555	405	-	-	-	-	18	4.5%	18	4.5%	223	81.3%	(91.9%)
Budget & Treasury Office	200	100	-	-	3	1.4%	41	40.9%	44	43.8%	-	-	(100.0%)
Corporate Services	1 503	1 540	-	-	-	-	30	1.9%	30	1.9%	-	2.7%	(100.0%)
Community and Public Safety	805	900	-	-	-	-	48	5.3%	48	5.3%	-	-	(100.0%)
Community & Social Services	200	150	-	-	-	-	21	14.0%	21	14.0%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	405	600	-	-	-	-	27	4.5%	27	4.5%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	200	150	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	510	18 358	-	-	-	-	627	3.4%	627	3.4%	-	68.7%	(100.0%)
Planning and Development	120	3 870	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	390	14 488	-	-	-	-	627	4.3%	627	4.3%	-	68.7%	(100.0%)
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	320 143	300 583	137 100	42.8%	104 803	32.7%	82 010	27.3%	323 913	107.8%	78 882	96.9%	4.0%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	630	1 502	95	15.1%	106	16.8%	141	9.4%	342	22.8%	74	57.2%	91.2%
Government - operating	318 413	297 982	136 718	42.9%	103 974	32.7%	81 551	27.4%	322 243	108.1%	78 269	96.9%	4.2%
Government - capital	-	-	-	-	-	-	49	-	49	-	-	-	(100.0%)
Interest	1 100	1 099	286	26.0%	723	65.8%	270	24.5%	1 279	116.4%	539	107.1%	(50.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(292 217)	(294 098)	(71 715)	24.5%	(76 924)	26.3%	(85 341)	29.0%	(233 980)	79.6%	(79 082)	72.5%	7.9%
Suppliers and employees	(274 692)	(292 098)	(71 715)	26.1%	(76 924)	28.0%	(85 341)	29.2%	(233 980)	80.1%	(79 082)	73.2%	7.9%
Finance charges	(250)	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(17 275)	(2 000)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	27 926	6 485	65 385	234.1%	27 879	99.8%	(3 331)	(51.4%)	89 933	1 386.8%	(199)	2 249.6%	1 571.5%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 593)	(21 302)	-	-	(3)	.1%	(764)	3.6%	(767)	3.6%	(223)	41.0%	242.0%
Capital assets	(3 593)	(21 302)	-	-	(3)	.1%	(764)	3.6%	(767)	3.6%	(223)	41.0%	242.0%
Net Cash from/(used) Investing Activities	(3 593)	(21 302)	-	-	(3)	.1%	(764)	3.6%	(767)	3.6%	(223)	41.0%	242.0%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	24 333	(14 817)	65 385	268.7%	27 876	114.6%	(4 095)	27.6%	89 166	(601.8%)	(423)	5 819.7%	868.8%
Cash/cash equivalents at the year begin:	2 967	762	5 484	184.8%	70 869	2 388.6%	98 745	12 952.2%	5 484	719.3%	83 430	64.8%	18.4%
Cash/cash equivalents at the year end:	27 300	(14 055)	70 869	259.6%	98 745	361.7%	94 650	(673.4%)	94 650	(673.4%)	83 007	1 547.0%	14.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group													
Orgons of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	80	100.0%	80	10.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 289	77.0%	-	-	-	-	385	23.0%	1 675	218.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	407	(41.2%)	3	(.3%)	5	(.5%)	(1 404)	142.0%	(989)	(129.1%)
Total	1 697	221.5%	3	.4%	5	.7%	(939)	(122.6%)	766	100.0%

Contact Details

Municipal Manager	Mr Masego Jansen	014 590 4502
Financial Manager	Ms Masego Jansen	014 590 4501

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: RATLOU (NW381)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	132 434	132 865	63 437	47.9%	37 340	28.2%	30 017	22.6%	130 794	98.4%	26 842	88.3%	11.8%
Property rates	16 269	16 643	16 643	102.3%	-	-	-	-	16 643	100.0%	-	140.3%	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 160	2 200	444	20.6%	476	22.0%	464	21.1%	1 384	62.9%	420	44.2%	10.6%
Interest earned - external investments	3 700	4 100	1 180	31.9%	694	18.8%	897	21.9%	2 771	67.6%	1 004	207.7%	(10.6%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	70	26	7	10.6%	6	8.0%	8	30.5%	21	80.5%	12	436.9%	(35.0%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	108 673	108 673	44 998	41.4%	36 076	33.2%	28 574	26.3%	109 649	100.9%	25 268	99.0%	13.1%
Other own revenue	1 562	1 222	165	10.6%	87	5.6%	73	6.0%	326	26.7%	139	5.6%	(47.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	125 282	143 054	28 009	22.4%	32 899	26.3%	25 343	17.7%	86 251	60.3%	28 857	69.7%	(12.2%)
Employee related costs	65 195	65 061	12 585	19.3%	16 691	25.6%	13 593	20.9%	42 868	65.9%	13 493	75.6%	.7%
Remuneration of councillors	10 254	10 954	2 414	23.5%	2 360	23.0%	3 561	32.5%	8 334	76.1%	2 476	66.1%	43.8%
Debt impairment	3 744	3 744	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	8 600	11 600	-	-	-	-	-	-	-	-	-	-	-
Finance charges	1 078	1 078	486	45.1%	-	-	10	1.0%	497	46.1%	-	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	4 766	5 241	1 236	25.9%	3 229	67.7%	1 510	28.8%	5 975	114.0%	1 473	105.4%	2.5%
Contracted services	6 196	16 463	1 852	29.9%	1 942	31.3%	1 428	8.7%	5 222	31.7%	1 897	65.5%	(24.7%)
Transfers and grants	2 500	9 290	875	35.0%	658	26.3%	1 184	12.7%	2 717	29.2%	1 531	81.2%	(22.7%)
Other expenditure	22 948	19 621	8 561	37.3%	8 019	34.9%	4 059	20.7%	20 638	105.2%	7 987	80.2%	(49.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	7 153	(10 189)	35 428		4 441		4 673		44 542		(2 015)		
Transfers recognised - capital	29 859	23 481	7 880	26.4%	18 564	62.2%	-	-	26 443	112.6%	20 000	103.3%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	37 012	13 292	43 308		23 004		4 673		70 986		17 985		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	37 012	13 292	43 308		23 004		4 673		70 986		17 985		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	37 012	13 292	43 308		23 004		4 673		70 986		17 985		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	37 012	13 292	43 308		23 004		4 673		70 986		17 985		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	34 012	46 973	6 971	20.5%	13 983	41.1%	616	1.3%	21 570	45.9%	4 101	57.8%	(85.0%)
National Government	28 366	21 988	6 064	21.4%	6 737	23.8%	-	-	12 801	58.2%	3 365	87.0%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	28 366	21 988	6 064	21.4%	6 737	23.8%	-	-	12 801	58.2%	3 365	87.0%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 646	24 985	906	16.1%	7 246	128.3%	616	2.5%	8 769	35.1%	736	11.2%	(16.3%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	34 012	46 973	6 971	20.5%	13 983	41.1%	616	1.3%	21 570	45.9%	4 101	57.8%	(85.0%)
Governance and Administration	2 320	2 810	42	1.8%	2 260	97.4%	21	.7%	2 324	82.7%	-	8.0%	(100.0%)
Executive & Council	1 460	1 460	24	1.6%	-	-	21	1.4%	45	3.0%	-	12.2%	(100.0%)
Budget & Treasury Office	860	110	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	1 240	19	-	2 260	-	-	-	2 279	183.8%	-	-	-
Community and Public Safety	935	935	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	935	935	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	30 757	43 228	6 928	22.5%	11 723	38.1%	595	1.4%	19 246	44.5%	4 101	60.7%	(85.5%)
Planning and Development	30 757	43 228	6 928	22.5%	11 723	38.1%	595	1.4%	19 246	44.5%	4 101	60.7%	(85.5%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	159 294	159 626	83 571	52.5%	53 183	33.4%	41 204	25.8%	177 958	111.5%	51 558	89.6%	(20.1%)
Property rates, penalties and collection charges	13 269	13 269	10 965	82.6%	396	3.0%	1 848	13.9%	13 208	99.5%	4 647	90.7%	(60.2%)
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	3 792	3 822	16 998	448.2%	2 476	65.3%	2 208	57.8%	21 682	567.3%	802	11.4%	175.4%
Government - operating	108 673	108 673	45 334	41.7%	35 959	33.1%	27 487	25.3%	108 779	100.1%	25 106	100.6%	9.5%
Government - capital	29 859	29 859	9 107	30.5%	13 437	45.0%	8 836	29.6%	31 380	105.1%	20 000	100.0%	(55.8%)
Interest	3 700	4 003	1 167	31.5%	916	24.7%	826	20.6%	2 908	72.6%	1 004	189.0%	(17.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(112 937)	(127 709)	(34 922)	30.9%	(38 489)	34.1%	(27 677)	21.7%	(101 088)	79.2%	(31 048)	81.1%	(10.9%)
Suppliers and employees	(109 359)	(117 341)	(33 225)	30.4%	(37 511)	34.3%	(26 885)	22.9%	(97 621)	83.2%	(29 634)	78.0%	(9.3%)
Finance charges	(1 078)	(1 078)	(499)	46.3%	(408)	37.9%	(123)	11.4%	(1 031)	95.6%	(665)	95.2%	(81.5%)
Transfers and grants	(2 500)	(9 290)	(1 197)	47.9%	(570)	22.8%	(669)	7.2%	(2 436)	26.2%	(749)	-	(10.7%)
Net Cash from/(used) Operating Activities	46 356	31 918	48 649	104.9%	14 694	31.7%	13 527	42.4%	76 870	240.8%	20 510	104.3%	(34.0%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(34 012)	(46 973)	(9 151)	26.9%	(11 723)	34.5%	(616)	1.3%	(21 490)	45.8%	(3 911)	57.9%	(84.2%)
Capital assets	(34 012)	(46 973)	(9 151)	26.9%	(11 723)	34.5%	(616)	1.3%	(21 490)	45.8%	(3 911)	57.9%	(84.2%)
Net Cash from/(used) Investing Activities	(34 012)	(46 973)	(9 151)	26.9%	(11 723)	34.5%	(616)	1.3%	(21 490)	45.8%	(3 911)	57.9%	(84.2%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(18 027)	(7 442)	-	(7 442)	-	(3 142)	17.4%	(18 027)	100.0%	(3 659)	103.5%	(14.1%)
Repayment of borrowing	-	(18 027)	(7 442)	-	(7 442)	-	(3 142)	17.4%	(18 027)	100.0%	(3 659)	103.5%	(14.1%)
Net Cash from/(used) Financing Activities	-	(18 027)	(7 442)	-	(7 442)	-	(3 142)	17.4%	(18 027)	100.0%	(3 659)	103.5%	(14.1%)
Net Increase/(Decrease) in cash held	12 344	(33 082)	32 055	259.7%	(4 471)	(36.2%)	9 769	(29.5%)	37 353	(112.9%)	12 940	(169.7%)	(24.5%)
Cash/cash equivalents at the year begin:	66 474	40 155	41 189	62.0%	73 244	110.2%	68 773	171.3%	41 189	102.6%	64 485	239.7%	6.7%
Cash/cash equivalents at the year end:	78 818	7 074	73 244	92.9%	68 773	87.3%	78 542	1 110.3%	78 542	1 110.3%	77 425	574.2%	1.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	20 196	100.0%	20 196	83.7%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	214	5.4%	60	1.5%	43	1.1%	3 617	91.9%	3 934	16.3%	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	214	.9%	60	.2%	43	.2%	23 813	98.7%	24 130	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	74	1.0%	34	.5%	3	-	7 029	98.4%	7 141	29.6%	-	-	-
Commercial	140	.8%	23	.1%	25	.1%	16 379	98.9%	16 567	68.7%	-	-	-
Households	(0)	(.1%)	2	.5%	16	3.7%	405	95.8%	423	1.8%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	214	.9%	60	.2%	43	.2%	23 813	98.7%	24 130	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Ms Patience Lekgetho (ACTING)	018 330 7000
Financial Manager	Ms Pricilla Moruakgomo (ACTING)	018 330 7000

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: TSWAING (NW382)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

R thousands	2017/18 Budget Main appropriation	2017/18 Budget Adjusted Budget	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter 1st Q as % of Main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter 2nd Q as % of Main appropriation	2017/18 Third Quarter Actual Expenditure	2017/18 Third Quarter 3rd Q as % of adjusted budget	2017/18 Year to Date Actual Expenditure	2017/18 Year to Date Total Expenditure as % of adjusted budget	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	179 591	179 591	71 733	39.9%	10 880	6.1%	101 550	56.5%	184 162	102.5%	38 132	68.1%	166.3%
Property rates	14 949	14 949	4 950	33.1%	3 296	22.0%	1 648	11.0%	9 894	66.2%	4 641	102.4%	(64.5%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	40 742	40 742	4 039	9.9%	2 175	5.3%	9 388	23.0%	15 601	38.3%	9 745	56.7%	(3.7%)
Service charges - water revenue	5 396	5 396	1 612	29.9%	447	8.3%	906	16.8%	2 965	55.0%	929	55.7%	(2.5%)
Service charges - sanitation revenue	6 875	6 875	58 626	852.7%	1 658	24.1%	828	12.0%	61 112	888.9%	2 277	103.9%	(63.6%)
Service charges - refuse revenue	9 277	9 277	2 477	26.7%	1 639	17.7%	819	8.8%	4 935	53.2%	2 171	75.4%	(62.3%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	540	540	-	-	-	-	(6)	(1.1%)	(6)	(1.1%)	242	77.6%	(102.5%)
Interest earned - external investments	107	107	-	-	-	-	33	31.0%	33	31.0%	17	61.6%	93.6%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	19	19	-	-	3	14.0%	-	-	3	14.0%	-	-	-
Fines	90	90	0	.3%	0	-	-	-	0	.3%	2	55.2%	(100.0%)
Licences and permits	1 498	1 498	-	-	43	2.9%	175	11.7%	218	14.5%	107	7.6%	62.9%
Agency services	-	-	-	-	-	-	-	-	-	-	98	-	(100.0%)
Transfers recognised - operational	97 640	97 640	-	-	1 500	1.5%	87 643	89.8%	89 143	91.3%	17 731	65.4%	394.3%
Other own revenue	2 457	2 457	29	1.2%	119	4.9%	116	4.7%	264	10.8%	173	88.1%	(33.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	180 812	180 812	60 063	33.2%	7 566	4.2%	34 470	19.1%	102 099	56.5%	36 524	58.4%	(5.6%)
Employee related costs	77 127	77 127	45 648	59.2%	206	.3%	24 644	32.0%	70 498	91.4%	16 866	68.9%	46.1%
Remuneration of councillors	10 063	10 063	2 371	23.6%	15	.1%	3 147	31.3%	5 533	55.0%	2 396	72.7%	31.3%
Debt impairment	5 422	5 422	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	12 618	12 618	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	34 348	34 348	8 827	25.7%	4 024	11.7%	911	2.7%	13 762	40.1%	6 798	60.9%	(86.6%)
Other Materials	7 838	7 838	11	.1%	66	.8%	5	.1%	82	1.0%	789	29.6%	(99.4%)
Contracted services	5 064	5 064	1 793	35.4%	2 220	43.8%	3 466	68.4%	7 480	147.7%	1 205	51.9%	187.6%
Transfers and grants	-	-	93	-	160	-	165	-	418	-	-	-	(100.0%)
Other expenditure	28 333	28 333	1 320	4.7%	875	3.1%	2 132	7.5%	4 327	15.3%	8 471	69.4%	(74.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(1 222)	(1 222)	11 670		3 314		67 079		82 063		1 608		
Transfers recognised - capital	29 730	29 730	-	-	-	-	-	-	-	-	5 642	70.5%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	28 508	28 508	11 670		3 314		67 079		82 063		7 250		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	28 508	28 508	11 670		3 314		67 079		82 063		7 250		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	28 508	28 508	11 670		3 314		67 079		82 063		7 250		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	28 508	28 508	11 670		3 314		67 079		82 063		7 250		

Part 2: Capital Revenue and Expenditure

R thousands	2017/18 Budget Main appropriation	2017/18 Budget Adjusted Budget	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter 1st Q as % of Main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter 2nd Q as % of Main appropriation	2017/18 Third Quarter Actual Expenditure	2017/18 Third Quarter 3rd Q as % of adjusted budget	2017/18 Year to Date Actual Expenditure	2017/18 Year to Date Total Expenditure as % of adjusted budget	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	29 730	29 730	12 212	41.1%	10 373	34.9%	2 055	6.9%	24 640	82.9%	5 642	83.9%	(63.6%)
National Government	29 730	29 730	12 212	41.1%	10 373	34.9%	2 055	6.9%	24 640	82.9%	5 070	71.0%	(59.5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	573	71.6%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	29 730	29 730	12 212	41.1%	10 373	34.9%	2 055	6.9%	24 640	82.9%	5 642	71.0%	(63.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	29 730	29 730	12 212	41.1%	10 373	34.9%	2 055	6.9%	24 640	82.9%	5 642	83.9%	(63.6%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	1 880	407.5%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	1 880	407.5%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	29 730	29 730	12 212	41.1%	10 373	34.9%	2 055	6.9%	24 640	82.9%	3 232	72.8%	(36.4%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	29 730	29 730	12 212	41.1%	10 373	34.9%	2 055	6.9%	24 640	82.9%	3 232	72.8%	(36.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	531	111.5%	(100.0%)
Electricity	-	-	-	-	-	-	-	-	-	-	531	111.5%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	190 435	190 435	76 459	40.1%	69 178	36.3%	28 031	14.7%	173 667	91.2%	40 407	83.2%	(30.6%)
Property rates, penalties and collection charges	8 970	8 970	1 165	13.0%	1 378	15.4%	898	10.0%	3 440	38.4%	1 386	41.1%	(35.2%)
Service charges	49 385	49 385	8 256	16.7%	7 741	15.7%	6 146	12.4%	22 142	44.8%	7 873	57.9%	(21.9%)
Other revenue	4 585	4 585	8 195	178.7%	24 896	543.0%	20 101	438.4%	53 192	1 160.2%	2 722	195.5%	638.5%
Government - operating	97 640	97 640	41 143	42.1%	28 801	29.5%	886	.9%	70 830	72.5%	22 186	87.9%	(96.0%)
Government - capital	29 730	29 730	17 700	59.5%	6 360	21.4%	-	-	24 060	80.9%	6 201	100.0%	(100.0%)
Interest	107	107	-	-	-	-	-	-	-	-	40	149.4%	(100.0%)
Dividends	19	19	-	-	3	16.0%	-	-	3	16.0%	-	108.6%	-
Payments	(156 083)	(156 083)	(60 402)	38.7%	(45 926)	29.4%	(34 927)	22.4%	(141 255)	90.5%	(41 314)	82.0%	(15.5%)
Suppliers and employees	(156 083)	(156 083)	(60 402)	38.7%	(45 926)	29.4%	(34 927)	22.4%	(141 255)	90.5%	(41 314)	82.0%	(15.5%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	34 352	34 352	16 057	46.7%	23 252	67.7%	(6 897)	(20.1%)	32 413	94.4%	(907)	89.3%	660.3%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(29 730)	(29 730)	(13 214)	44.4%	(11 360)	38.2%	(2 055)	6.9%	(26 630)	89.6%	(5 642)	78.3%	(63.6%)
Capital assets	(29 730)	(29 730)	(13 214)	44.4%	(11 360)	38.2%	(2 055)	6.9%	(26 630)	89.6%	(5 642)	78.3%	(63.6%)
Net Cash from/(used) Investing Activities	(29 730)	(29 730)	(13 214)	44.4%	(11 360)	38.2%	(2 055)	6.9%	(26 630)	89.6%	(5 642)	78.3%	(63.6%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	4	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	4	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	4	-	(100.0%)
Net Increase/(Decrease) in cash held	4 622	4 622	2 843	61.5%	11 892	257.3%	(8 952)	(193.7%)	5 783	125.1%	(6 545)	(128.6%)	36.8%
Cash/cash equivalents at the year begin:	(144)	(144)	3 723	(2 586.0%)	6 566	(4 560.4%)	18 458	(12 819.6%)	3 723	(2 586.0%)	9 781	(17.7%)	88.7%
Cash/cash equivalents at the year end:	4 478	4 478	6 566	146.6%	18 458	412.2%	9 506	212.3%	9 506	212.3%	3 236	(35.9%)	193.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr D.H Moate	053 948 0900
Financial Manager	Ms Masego Kwenamore	053 948 0900

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MAFIKENG (NW383)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

R thousands	2017/18 Budget Main appropriation	2017/18 Budget Adjusted Budget	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter 1st Q as % of Main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter 2nd Q as % of Main appropriation	2017/18 Third Quarter Actual Expenditure	2017/18 Third Quarter 3rd Q as % of adjusted budget	2017/18 Year to Date Actual Expenditure	2017/18 Year to Date Total Expenditure as % of adjusted budget	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	754 130	867 027	44 891	6.0%	293 527	38.9%	170 910	19.7%	509 329	58.7%	77 323	84.1%	121.0%
Property rates	216 981	284 850	37 388	17.2%	91 627	42.2%	75 249	26.4%	204 265	71.7%	32 086	77.8%	134.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	3 648	-	3 648	-	7 590	-	(51.9%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	119 106	148 556	(3 009)	(2.5%)	47 191	39.6%	54 066	36.4%	98 248	66.1%	22 615	94.0%	139.1%
Service charges - sanitation revenue	39 962	41 136	(4 471)	(11.2%)	(43)	(.1%)	6 850	16.7%	2 336	5.7%	(2 268)	(6.4%)	(402.0%)
Service charges - refuse revenue	31 854	36 132	6 045	19.0%	19 311	60.6%	12 317	34.1%	37 674	104.3%	5 674	84.5%	117.1%
Service charges - other	5 954	20 472	2	-	6	.1%	-	-	8	-	(77)	(26.8%)	(100.0%)
Rental of facilities and equipment	10 320	10 320	994	9.6%	1 476	14.3%	4 495	43.6%	6 965	67.5%	838	35.1%	436.3%
Interest earned - external investments	1 878	2 648	0	-	0	-	176	6.6%	177	6.7%	15	2 544.2%	1 089.1%
Interest earned - outstanding debtors	65 808	66 182	5 404	8.2%	9 535	14.5%	13 189	19.9%	28 128	42.5%	11 478	42.5%	14.9%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	9 437	9 472	180	1.9%	51	.5%	21	.2%	252	2.7%	54	5.0%	(60.9%)
Licences and permits	3 694	3 904	819	22.2%	165	4.5%	1	-	985	25.2%	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	234 345	228 271	1 820	.8%	123 682	52.8%	1 696	.7%	127 198	55.7%	1 102	120.8%	53.9%
Other own revenue	14 790	15 083	(283)	(1.9%)	526	3.6%	(799)	(5.3%)	(556)	(3.7%)	(1 784)	5.2%	(55.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	724 771	806 039	60 405	8.3%	132 865	18.3%	180 597	22.4%	373 867	46.4%	56 874	42.4%	217.5%
Employee related costs	249 345	249 345	37 283	15.0%	58 498	23.5%	57 190	22.9%	152 970	61.3%	36 335	76.2%	57.4%
Remuneration of councillors	22 591	25 048	5 686	25.2%	5 841	25.9%	9 001	35.9%	20 528	82.0%	4 784	68.6%	88.1%
Debt impairment	136 357	136 357	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	97 588	97 588	1 020	1.0%	729	.7%	-	-	1 750	1.8%	97	.1%	(100.0%)
Finance charges	2 507	3 631	-	-	530	21.1%	-	-	530	14.6%	-	24.0%	-
Bulk purchases	77 558	77 558	-	-	8 876	11.4%	-	-	8 876	11.4%	(1 413)	1.9%	(100.0%)
Other Materials	3 100	5 820	2 927	94.4%	23 539	759.3%	15 721	270.1%	42 186	724.9%	-	68.8%	(100.0%)
Contracted services	44 759	83 713	14 437	32.3%	27 273	60.9%	9 129	10.9%	50 839	60.7%	15 192	181.0%	(39.9%)
Transfers and grants	-	1 926	3	-	-	-	-	-	3	.2%	0	-	(100.0%)
Other expenditure	90 968	125 053	(953)	(1.0%)	7 580	8.3%	89 556	71.6%	96 183	76.9%	1 878	3.9%	4 668.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	29 358	60 988	(15 514)		160 662		(9 687)		135 462		20 449		
Transfers recognised - capital	65 288	62 288	5 635	8.6%	27 188	41.6%	10 938	17.6%	43 761	70.3%	-	30.5%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	94 647	123 276	(9 879)		187 850		1 252		179 223		20 449		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	94 647	123 276	(9 879)		187 850		1 252		179 223		20 449		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	94 647	123 276	(9 879)		187 850		1 252		179 223		20 449		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	94 647	123 276	(9 879)		187 850		1 252		179 223		20 449		

Part 2: Capital Revenue and Expenditure

R thousands	2017/18 Budget Main appropriation	2017/18 Budget Adjusted Budget	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter 1st Q as % of Main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter 2nd Q as % of Main appropriation	2017/18 Third Quarter Actual Expenditure	2017/18 Third Quarter 3rd Q as % of adjusted budget	2017/18 Year to Date Actual Expenditure	2017/18 Year to Date Total Expenditure as % of adjusted budget	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	140 266	140 266	7 845	5.6%	101 621	72.4%	364 310	259.7%	473 775	337.8%	7 350	35.7%	4 856.5%
National Government	62 288	62 288	-	-	68 916	110.6%	339 380	544.9%	408 296	655.5%	5 970	52.9%	5 584.6%
Provincial Government	3 000	3 000	-	-	-	-	22 310	743.7%	22 310	743.7%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	65 288	65 288	-	-	68 916	105.6%	361 690	554.0%	430 605	659.5%	5 970	52.9%	5 958.2%
Borrowing	56 640	56 640	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	18 338	18 338	7 845	42.8%	32 706	178.3%	2 620	14.3%	43 170	235.4%	1 380	288.5%	89.9%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	140 266	140 266	7 845	5.6%	101 621	72.4%	364 310	259.7%	473 775	337.8%	7 350	35.7%	4 856.5%
Governance and Administration	-	-	7 040	-	15 086	-	-	-	22 127	-	-	-	-
Executive & Council	-	-	-	-	8 969	-	-	-	8 969	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	7 040	-	6 118	-	-	-	13 158	-	-	-	-
Community and Public Safety	65 588	65 588	-	-	4 329	6.6%	252 953	385.7%	257 283	392.3%	-	-	(100.0%)
Community & Social Services	53 230	53 230	-	-	3 867	7.3%	252 947	475.2%	256 814	482.5%	-	-	(100.0%)
Sport And Recreation	11 358	11 358	-	-	-	-	-	-	-	-	-	-	-
Public Safety	1 000	1 000	-	-	462	46.2%	7	.7%	469	46.9%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	62 678	62 678	805	1.3%	33 318	53.2%	57 407	91.6%	91 530	146.0%	2 496	70.6%	2 199.8%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	62 678	62 678	805	1.3%	33 318	53.2%	57 407	91.6%	91 530	146.0%	2 496	70.6%	2 199.8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	12 000	12 000	-	-	46 775	389.8%	52 901	440.8%	99 676	830.6%	4 854	-	989.9%
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	10 000	10 000	-	-	46 775	467.8%	-	-	46 775	467.8%	4 854	-	(100.0%)
Waste Water Management	-	-	-	-	-	-	22 310	-	22 310	-	-	-	(100.0%)
Waste Management	2 000	2 000	-	-	-	-	30 591	1 529.5%	30 591	1 529.5%	-	-	(100.0%)
Other	-	-	-	-	2 112	-	1 048	-	3 161	-	-	-	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	667 142	752 773	184 954	27.7%	333 955	50.1%	92 011	12.2%	610 920	81.2%	128 572	98.6%	(28.4%)
Property rates, penalties and collection charges	151 887	202 789	19 036	12.5%	63 053	41.5%	31 469	15.5%	113 558	56.0%	47 586	110.5%	(33.9%)
Service charges	137 813	174 878	32 652	23.7%	106 103	77.0%	39 933	22.8%	178 688	102.2%	57 799	122.4%	(30.9%)
Other revenue	29 865	30 400	22 695	76.0%	2 235	7.5%	7 732	25.4%	32 662	107.4%	10 593	41.9%	(27.0%)
Government - operating	234 345	296 633	1 820	.8%	125 281	53.5%	-	-	127 101	42.8%	1 102	74.3%	(100.0%)
Government - capital	65 288	-	100 152	153.4%	26 872	41.2%	7 402	-	134 426	-	-	100.0%	(100.0%)
Interest	47 943	48 073	8 600	17.9%	10 411	21.7%	5 474	11.4%	24 486	50.9%	11 492	11 527.1%	(52.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(490 827)	(565 141)	(150 490)	30.7%	(136 271)	27.8%	(96 108)	17.0%	(382 869)	67.7%	(65 125)	64.6%	47.6%
Suppliers and employees	(488 320)	(561 509)	(150 487)	30.8%	(135 741)	27.8%	(96 108)	17.1%	(382 336)	68.1%	(62 015)	64.2%	55.0%
Finance charges	(2 507)	(3 631)	-	-	(530)	21.1%	-	-	(530)	14.6%	(3 109)	118.0%	(100.0%)
Transfers and grants	-	-	(3)	-	-	-	-	-	(3)	-	(0)	-	(100.0%)
Net Cash from/(used) Operating Activities	176 314	187 632	34 464	19.5%	197 685	112.1%	(4 097)	(2.2%)	228 052	121.5%	63 448	342.5%	(106.5%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(65 288)	(62 288)	3 615	(5.5%)	(27 420)	42.0%	(9 001)	14.5%	(32 806)	52.7%	(7 350)	35.7%	22.5%
Capital assets	(65 288)	(62 288)	3 615	(5.5%)	(27 420)	42.0%	(9 001)	14.5%	(32 806)	52.7%	(7 350)	35.7%	22.5%
Net Cash from/(used) Investing Activities	(65 288)	(62 288)	3 615	(5.5%)	(27 420)	42.0%	(9 001)	14.5%	(32 806)	52.7%	(7 350)	36.4%	22.5%
Cash Flow from Financing Activities													
Receipts	-	-	(78 751)	-	28 531	-	28	-	(50 191)	-	159	7.4%	(82.1%)
Short term loans	-	-	(26 431)	-	28 523	-	-	-	2 092	-	-	-	-
Borrowing long term/refinancing	-	-	(52 398)	-	-	-	-	-	(52 398)	-	-	-	-
Increase (decrease) in consumer deposits	-	-	79	-	8	-	28	-	115	-	159	221.6%	(82.1%)
Payments	(65 241)	(65 241)	31 018	(47.5%)	-	-	-	-	31 018	(47.5%)	-	1.0%	-
Repayment of borrowing	(65 241)	(65 241)	31 018	(47.5%)	-	-	-	-	31 018	(47.5%)	-	1.0%	-
Net Cash from/(used) Financing Activities	(65 241)	(65 241)	(47 732)	73.2%	28 531	(43.7%)	28	-	(19 173)	29.4%	159	43.7%	(82.1%)
Net Increase/(Decrease) in cash held	45 786	60 104	(9 653)	(21.1%)	198 796	434.2%	(13 070)	(21.7%)	176 072	292.9%	56 257	(348.9%)	(123.2%)
Cash/cash equivalents at the year begin:	(27 448)	(27 448)	-	-	(9 653)	35.2%	189 142	(689.1%)	-	-	129 942	7.6%	45.6%
Cash/cash equivalents at the year end:	18 338	32 656	(9 653)	(52.6%)	189 142	1 031.4%	176 072	539.2%	176 072	539.2%	186 199	(678.4%)	(5.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	13 494	5.0%	11 257	4.2%	13 198	4.9%	230 808	85.9%	268 756	24.2%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	17 082	4.8%	13 353	3.7%	12 299	3.4%	316 381	88.1%	359 116	32.4%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 268	4.1%	2 531	3.2%	2 289	2.9%	72 129	89.9%	80 217	7.2%	-	-	-
Receivables from Exchange Transactions - Waste Management	2 877	3.7%	2 325	3.0%	2 106	2.7%	69 683	90.5%	76 990	6.9%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	267	17.1%	52	3.3%	52	3.3%	1 188	76.2%	1 558	.1%	-	-	-
Interest on Arrear Debtor Accounts	6 557	2.1%	6 773	2.2%	6 328	2.0%	295 052	93.8%	314 710	28.4%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 190)	(15.8%)	926	12.3%	2 029	26.9%	5 788	76.6%	7 554	.7%	-	-	-
Total By Income Source	42 355	3.8%	37 216	3.4%	38 301	3.5%	991 029	89.4%	1 108 902	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	13 070	3.3%	12 372	3.1%	15 072	3.8%	357 970	89.8%	398 484	35.9%	-	-	-
Commercial	11 306	8.4%	5 665	4.2%	5 470	4.0%	112 835	83.4%	135 276	12.2%	-	-	-
Households	17 980	3.1%	19 179	3.3%	17 759	3.1%	520 224	90.5%	575 142	51.9%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	42 355	3.8%	37 216	3.4%	38 301	3.5%	991 029	89.4%	1 108 902	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	12 905	5.3%	8 529	3.5%	223 423	91.2%	244 856	90.2%
PAYE deductions	2 799	100.0%	-	-	-	-	-	-	2 799	1.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 003	15.4%	1 759	9.0%	-	-	14 760	75.6%	19 522	7.2%
Auditor-General	135	3.2%	170	4.0%	491	11.6%	3 439	81.2%	4 235	1.6%
Other	-	-	-	-	-	-	-	-	-	-
Total	5 937	2.2%	14 833	5.5%	9 020	3.3%	241 621	89.0%	271 411	100.0%

Contact Details

Municipal Manager	Mr Thabo Isaac Mokwena	018 389 0212
Financial Manager	Mr Tumi Tswaile (Acting)	018 389 0260

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: DITSOBOTLA (NW384)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	405 542	405 542	98 604	24.3%	112 765	27.8%	212 524	52.4%	423 892	104.5%	64 652	79.5%	228.7%
Property rates	55 000	55 000	(1 093)	(2.0%)	13 642	24.8%	13 800	25.1%	26 349	47.9%	3 571	51.3%	286.4%
Property rates - penalties and collection charges	-	-	-		4	-	0	-	4		1	-	(36.2%)
Service charges - electricity revenue	172 000	172 000	72 749	42.3%	60 952	35.4%	45 587	26.5%	179 288	104.2%	20 221	62.0%	125.4%
Service charges - water revenue	38 000	38 000	9 828	25.9%	15 240	40.1%	22 202	58.4%	47 270	124.4%	5 470	108.3%	305.9%
Service charges - sanitation revenue	10 000	10 000	7 050	70.5%	8 338	83.4%	10 379	103.8%	25 767	257.7%	5 184	185.2%	100.2%
Service charges - refuse revenue	13 000	13 000	3 582	27.6%	3 416	26.3%	3 414	26.3%	10 412	80.1%	2 295	69.4%	48.7%
Service charges - other	-	-	-		72	-	132	-	204	-	59	-	124.1%
Rental of facilities and equipment	3 500	3 500	92	2.6%	122	3.5%	88	2.5%	301	8.6%	78	27.4%	12.2%
Interest earned - external investments	1 000	1 000	-	-	-	-	17	1.7%	17	1.7%	-	.5%	(100.0%)
Interest earned - outstanding debtors	4 500	4 500	6 044	134.3%	9 901	220.0%	10 661	236.9%	26 605	591.2%	5 002	413.1%	113.1%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	200	200	0	1%	3	1.4%	37	18.5%	40	20.0%	-	48.4%	(100.0%)
Licences and permits	300	300	76	25.3%	71	23.5%	101	33.8%	248	82.6%	72	17.0%	40.1%
Agency services	4 000	4 000	31	.8%	57	1.4%	299	7.5%	388	9.7%	25	10.3%	1 077.1%
Transfers recognised - operational	102 042	102 042	-	-	-	-	103 522	101.5%	103 522	101.5%	22 487	94.0%	360.4%
Other own revenue	2 000	2 000	244	12.2%	316	15.8%	2 034	101.7%	2 594	129.7%	186	62.1%	996.0%
Gains on disposal of PPE	-	-	-	-	632	-	250	-	882	-	-	-	(100.0%)
Operating Expenditure	400 220	400 220	74 836	18.7%	98 109	24.5%	112 265	28.1%	285 210	71.3%	53 645	62.4%	109.3%
Employee related costs	167 882	167 882	44 944	26.8%	41 761	24.9%	42 971	25.6%	129 676	77.2%	26 290	69.3%	63.4%
Remuneration of councillors	14 700	14 700	2 892	19.7%	2 871	19.5%	2 947	20.0%	8 710	59.3%	1 951	56.6%	51.0%
Debt impairment	20 500	20 500	-	-	196	1.0%	104	.5%	299	1.5%	116	4.3%	(10.5%)
Depreciation and asset impairment	31 764	31 764	-	-	-	-	-	-	-	-	-	8.4%	-
Finance charges	930	930	-	-	6 542	703.5%	10 341	1 112.0%	16 884	1 815.5%	2 524	502.4%	309.8%
Bulk purchases	96 244	96 244	15 757	16.4%	27 681	28.8%	24 612	25.6%	68 049	70.7%	13 098	60.4%	87.9%
Other Materials	18 000	18 000	3 234	18.0%	7 043	39.1%	4 879	27.1%	15 156	84.2%	2 828	41.4%	72.6%
Contracted services	19 500	19 500	3 894	20.0%	6 298	32.3%	9 636	49.4%	19 829	101.7%	3 264	101.2%	195.3%
Transfers and grants	11 000	11 000	1 263	11.5%	3 025	27.5%	2 392	21.7%	6 680	60.7%	1 208	4 542.6%	98.1%
Other expenditure	19 700	19 700	2 853	14.5%	2 692	13.7%	14 382	73.0%	19 927	101.2%	2 366	52.7%	507.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	5 322	5 322	23 768		14 655		100 259		138 682		11 007		
Transfers recognised - capital	55 133	55 133	-	-	-	-	37 133	67.4%	37 133	67.4%	20 221	137.6%	83.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	60 455	60 455	23 768		14 655		137 392		175 815		31 228		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	60 455	60 455	23 768		14 655		137 392		175 815		31 228		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	60 455	60 455	23 768		14 655		137 392		175 815		31 228		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	60 455	60 455	23 768		14 655		137 392		175 815		31 228		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	55 133	55 133	13 914	25.2%	6 175	11.2%	4 447	8.1%	24 536	44.5%	7 597	105.5%	(41.5%)
National Government	55 133	55 133	13 914	25.2%	6 175	11.2%	4 447	8.1%	24 536	44.5%	7 597	105.5%	(41.5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	55 133	55 133	13 914	25.2%	6 175	11.2%	4 447	8.1%	24 536	44.5%	7 597	105.5%	(41.5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	55 133	55 133	13 914	25.2%	6 175	11.2%	4 447	8.1%	24 536	44.5%	7 597	105.5%	(41.5%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	37 133	37 133	8 816	23.7%	6 175	16.6%	-	-	14 990	40.4%	7 347	113.1%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	37 133	37 133	8 816	23.7%	6 175	16.6%	-	-	14 990	40.4%	7 347	113.1%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	18 000	18 000	5 099	28.3%	-	-	4 447	24.7%	9 546	53.0%	251	52.8%	1 673.4%
Electricity	18 000	18 000	5 099	28.3%	-	-	4 447	24.7%	9 546	53.0%	251	52.8%	1 673.4%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	413 025	413 025	116 014	28.1%	95 571	23.1%	202 742	49.1%	414 327	100.3%	104 981	81.7%	93.1%
Property rates, penalties and collection charges	35 750	35 750	8 489	23.7%	8 773	24.5%	8 632	24.1%	25 894	72.4%	9 464	68.3%	(8.8%)
Service charges	204 600	204 600	39 426	19.3%	43 826	21.4%	44 136	21.6%	127 389	62.3%	45 758	66.4%	(3.5%)
Other revenue	10 000	10 000	394	3.9%	530	5.3%	2 331	23.3%	3 255	32.5%	538	15.8%	333.4%
Government - operating	102 042	102 042	43 121	42.3%	30 541	29.9%	103 522	101.5%	177 184	173.6%	22 487	95.9%	360.4%
Government - capital	55 133	55 133	18 540	33.6%	2 000	3.6%	37 133	67.4%	57 673	104.6%	20 221	171.7%	83.6%
Interest	5 500	5 500	6 044	109.9%	9 901	180.0%	6 989	127.1%	22 933	417.0%	6 513	301.3%	7.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(547 956)	(547 956)	(115 479)	21.1%	(72 431)	13.2%	(127 517)	23.3%	(315 427)	57.6%	(85 427)	77.9%	49.3%
Suppliers and employees	(536 026)	(536 026)	(114 206)	21.3%	(69 406)	12.9%	(125 125)	23.3%	(308 737)	57.6%	(83 706)	76.8%	49.5%
Finance charges	(930)	(930)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(11 000)	(11 000)	(1 273)	11.6%	(3 025)	27.5%	(2 392)	21.7%	(6 690)	60.8%	(1 721)	1 578.2%	39.0%
Net Cash from/(used) Operating Activities	(134 931)	(134 931)	535	(.4%)	23 140	(17.1%)	75 225	(55.8%)	98 900	(73.3%)	19 554	302.8%	284.7%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(55 033)	(55 033)	-	-	(1 856)	3.4%	(2 580)	4.7%	(4 436)	8.1%	(7 597)	118.0%	(66.0%)
Capital assets	(55 033)	(55 033)	-	-	(1 856)	3.4%	(2 580)	4.7%	(4 436)	8.1%	(7 597)	118.0%	(66.0%)
Net Cash from/(used) Investing Activities	(55 033)	(55 033)	-	-	(1 856)	3.4%	(2 580)	4.7%	(4 436)	8.1%	(7 597)	121.5%	(66.0%)
Cash Flow from Financing Activities													
Receipts	100	100	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	100	100	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	100	100	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(189 864)	(189 864)	535	(.3%)	21 284	(11.2%)	72 645	(38.3%)	94 464	(49.8%)	11 956	78.3%	507.6%
Cash/cash equivalents at the year begin:	2 500	2 500	1 176	47.1%	1 712	68.5%	22 996	919.8%	1 176	47.1%	(32 361)	23.3%	(171.1%)
Cash/cash equivalents at the year end:	(187 364)	(187 364)	1 712	(.9%)	22 996	(12.3%)	95 641	(51.0%)	95 641	(51.0%)	(20 405)	83.9%	(568.7%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	5 805	3.3%	12 037	6.8%	4 551	2.6%	155 228	87.4%	177 621	31.6%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	11 027	7.5%	8 974	6.1%	5 897	4.0%	121 083	82.4%	146 981	26.2%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 119	5.3%	3 186	3.3%	2 840	2.9%	85 480	88.5%	96 625	17.2%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 098	4.3%	4 759	6.6%	2 615	3.7%	61 141	85.4%	71 613	12.7%	-	-	-
Receivables from Exchange Transactions - Waste Management	1 423	3.2%	1 223	2.8%	1 157	2.6%	40 408	91.4%	44 211	7.9%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	133	1.1%	128	1.1%	122	1.0%	11 401	96.7%	11 784	2.1%	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	69	.5%	36	.3%	70	.5%	12 754	98.6%	12 929	2.3%	-	-	-
Total By Income Source	26 674	4.7%	30 344	5.4%	17 251	3.1%	487 495	86.8%	561 764	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	1 362	4.9%	2 682	9.6%	1 304	4.7%	22 674	80.9%	28 022	5.0%	-	-	-
Commercial	12 976	6.9%	11 756	6.3%	7 575	4.0%	155 459	82.8%	187 766	33.4%	-	-	-
Households	12 337	3.6%	15 907	4.6%	8 372	2.4%	309 362	89.4%	345 976	61.6%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	26 674	4.7%	30 344	5.4%	17 251	3.1%	487 495	86.8%	561 764	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	12 300	4.5%	262 462	95.5%	274 763	80.9%
Bulk Water	-	-	-	-	-	-	3 677	100.0%	3 677	1.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	3 374	5.5%	15 846	25.9%	3 546	5.8%	38 318	62.7%	61 085	18.0%
Total	3 374	1.0%	15 846	4.7%	15 846	4.7%	304 458	89.7%	339 525	100.0%

Contact Details

Municipal Manager		
Financial Manager	Mr Tsie Tsie	018 633 3800

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: RAMOTSHERE MOILOA (NW385)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	317 788	317 788	77 126	24.3%	73 600	23.2%	34 158	10.7%	184 884	58.2%	27 016	65.3%	26.4%
Property rates	44 069	44 069	8 091	18.4%	8 113	18.4%	11 441	26.0%	27 646	62.7%	4 019	43.3%	184.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	70 958	70 958	6 535	9.2%	7 395	10.4%	9 944	14.0%	23 874	33.6%	8 391	38.9%	18.5%
Service charges - water revenue	15 480	15 480	2 096	13.5%	2 490	16.1%	3 152	20.4%	7 738	50.0%	1 717	61.6%	83.6%
Service charges - sanitation revenue	7 262	7 262	456	6.3%	310	4.3%	305	4.2%	1 071	14.7%	664	102.6%	(54.1%)
Service charges - refuse revenue	11 024	11 024	2 051	18.6%	2 803	25.4%	3 694	33.5%	8 548	77.5%	2 067	75.5%	78.7%
Service charges - other	-	-	-	-	5 457	-	4 804	-	10 261	-	4 232	-	13.5%
Rental of facilities and equipment	367	367	-	-	-	-	-	-	-	-	16	12.4%	(100.0%)
Interest earned - external investments	160	160	-	-	-	-	-	-	-	-	53	79.2%	(100.0%)
Interest earned - outstanding debtors	750	750	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	602	602	-	-	-	-	-	-	-	-	77	30.2%	(100.0%)
Licences and permits	11 201	11 201	-	-	-	-	-	-	-	-	499	22.6%	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	142 025	142 025	57 624	40.6%	47 032	33.1%	-	-	104 656	73.7%	4 644	72.7%	(100.0%)
Other own revenue	13 891	13 891	273	2.0%	-	-	818	5.9%	1 091	7.9%	635	52.5%	28.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	311 634	311 634	55 747	17.9%	86 087	27.6%	49 806	16.0%	191 640	61.5%	46 651	50.0%	6.8%
Employee related costs	120 699	120 699	33 205	27.5%	24 509	20.3%	32 551	27.0%	90 266	74.8%	28 001	72.6%	16.3%
Remuneration of councillors	13 725	13 725	2 192	16.0%	2 160	15.7%	1 531	11.2%	5 883	42.9%	1 891	47.2%	(19.0%)
Debt impairment	22 500	22 500	-	-	-	-	-	-	-	-	351	2.1%	(100.0%)
Depreciation and asset impairment	30 000	30 000	-	-	-	-	-	-	-	-	-	-	-
Finance charges	580	580	-	-	-	-	-	-	-	-	798	72.3%	(100.0%)
Bulk purchases	40 800	40 800	10 993	26.9%	13 590	33.3%	6 305	15.5%	30 888	75.7%	9 137	69.4%	(31.0%)
Other Materials	12 203	12 203	792	6.5%	1 087	8.9%	581	4.8%	2 460	20.2%	671	42.7%	(13.4%)
Contracted services	6 500	6 500	712	11.0%	7 111	109.4%	20	.3%	7 843	120.7%	1 111	27.0%	(98.2%)
Transfers and grants	1 091	1 091	-	-	-	-	-	-	-	-	18	10.4%	(100.0%)
Other expenditure	63 537	63 537	7 852	12.4%	37 630	59.2%	8 818	13.9%	54 301	85.5%	4 674	45.6%	88.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	6 154	6 154	21 379		(12 486)		(15 648)		(6 755)		(19 635)		
Transfers recognised - capital	60 033	60 033	-	-	10 180	17.0%	-	-	10 180	17.0%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	66 187	66 187	21 379		(2 307)		(15 648)		3 424		(19 635)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	66 187	66 187	21 379		(2 307)		(15 648)		3 424		(19 635)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	66 187	66 187	21 379		(2 307)		(15 648)		3 424		(19 635)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	66 187	66 187	21 379		(2 307)		(15 648)		3 424		(19 635)		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	66 187	66 187	4 639	7.0%	6 898	10.4%	5 522	8.3%	17 059	25.8%	3 532	86.2%	56.3%
National Government	60 033	60 033	4 621	7.7%	6 898	11.5%	5 522	9.2%	17 041	28.4%	2 773	87.4%	99.1%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	60 033	60 033	4 621	7.7%	6 898	11.5%	5 522	9.2%	17 041	28.4%	2 773	87.4%	99.1%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 154	6 154	18	.3%	-	-	-	-	18	.3%	759	56.2%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	66 187	66 187	4 639	7.0%	6 898	10.4%	5 522	8.3%	17 059	25.8%	3 532	86.2%	56.3%
Governance and Administration	821	821	18	2.2%	-	-	-	-	18	2.2%	759	56.2%	(100.0%)
Executive & Council	821	821	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	18	-	-	-	-	-	18	-	759	56.2%	(100.0%)
Community and Public Safety	1 462	1 462	-	-	-	-	595	40.7%	595	40.7%	-	-	(100.0%)
Community & Social Services	1 212	1 212	-	-	-	-	170	14.0%	170	14.0%	-	-	(100.0%)
Sport And Recreation	250	250	-	-	-	-	425	170.0%	425	170.0%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	43 294	43 294	4 621	10.7%	3 916	9.0%	3 399	7.9%	11 936	27.6%	1 892	84.8%	79.7%
Planning and Development	20	20	4 621	23 102.9%	3 916	19 580.7%	3 399	16 997.5%	11 936	59 681.1%	1 892	-	79.7%
Road Transport	43 274	43 274	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	20 610	20 610	-	-	2 982	14.5%	1 528	7.4%	4 510	21.9%	881	-	73.4%
Electricity	18 000	18 000	-	-	2 982	16.6%	1 528	8.5%	4 510	25.1%	881	-	73.4%
Water	2 350	2 350	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	260	260	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	327 332	327 332	92 052	28.1%	186 085	56.8%	21 054	6.4%	299 190	91.4%	65 943	85.9%	(68.1%)
Property rates, penalties and collection charges	34 894	34 894	2 878	8.2%	4 818	13.8%	2 379	6.8%	10 075	28.9%	4 258	49.5%	(44.1%)
Service charges	81 864	81 864	9 689	11.8%	16 221	19.8%	6 714	8.2%	32 624	39.9%	14 335	81.8%	(53.2%)
Other revenue	9 074	9 074	11 428	125.9%	88 258	972.6%	11 958	131.8%	111 643	1 230.4%	12 901	77.2%	(7.3%)
Government - operating	140 784	140 784	59 769	42.5%	45 311	32.2%	-	-	105 080	74.6%	31 866	99.8%	(100.0%)
Government - capital	60 033	60 033	8 236	13.7%	31 468	52.4%	-	-	39 704	66.1%	2 531	105.6%	(100.0%)
Interest	683	683	53	7.7%	9	1.3%	3	.4%	65	9.5%	52	91.3%	(94.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(203 500)	(203 500)	(80 412)	39.5%	(146 217)	71.9%	(22 346)	11.0%	(248 975)	122.3%	(66 247)	94.7%	(66.3%)
Suppliers and employees	(202 920)	(202 920)	(78 559)	38.7%	(144 347)	71.1%	(21 867)	10.8%	(244 774)	120.6%	(64 683)	96.1%	(66.2%)
Finance charges	(580)	(580)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	(1 853)	-	(1 869)	-	(479)	-	(4 201)	-	(1 565)	61.5%	(69.4%)
Net Cash from/(used) Operating Activities	123 831	123 831	11 640	9.4%	39 868	32.2%	(1 293)	(1.0%)	50 215	40.6%	(305)	60.2%	324.5%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(66 778)	(66 778)	(5 102)	7.6%	(6 898)	10.3%	-	-	(12 001)	18.0%	(3 532)	90.7%	(100.0%)
Capital assets	(66 778)	(66 778)	(5 102)	7.6%	(6 898)	10.3%	-	-	(12 001)	18.0%	(3 532)	90.7%	(100.0%)
Net Cash from/(used) Investing Activities	(66 778)	(66 778)	(5 102)	7.6%	(6 898)	10.3%	-	-	(12 001)	18.0%	(3 532)	90.7%	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(580)	(580)	(591)	101.9%	(536)	92.3%	-	-	(1 126)	194.2%	-	-	-
Repayment of borrowing	(580)	(580)	(591)	101.9%	(536)	92.3%	-	-	(1 126)	194.2%	-	-	-
Net Cash from/(used) Financing Activities	(580)	(580)	(591)	101.9%	(536)	92.3%	-	-	(1 126)	194.2%	-	-	-
Net Increase/(Decrease) in cash held	56 474	56 474	5 947	10.5%	32 434	57.4%	(1 293)	(2.3%)	37 088	65.7%	(3 836)	40.5%	(66.3%)
Cash/cash equivalents at the year begin:	6 753	6 753	1 659	24.6%	7 606	112.6%	40 041	592.9%	1 659	24.6%	29 690	93.7%	34.9%
Cash/cash equivalents at the year end:	63 227	63 227	7 606	12.0%	40 041	63.3%	38 748	61.3%	38 748	61.3%	25 853	47.1%	49.9%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group													
Orgons of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	3 495	22.2%	4 003	25.5%	3 709	23.6%	4 503	28.7%	15 710	51.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	305	9.6%	-	-	2 872	90.4%	3 177	10.3%
Other	686	5.8%	1 368	11.5%	1 115	9.4%	8 704	73.3%	11 874	38.6%
Total	4 182	13.6%	5 675	18.4%	4 824	15.7%	16 080	52.3%	30 761	100.0%

Contact Details

Municipal Manager	Mr S. A Adroos	018 642 1081
Financial Manager	Mr R.A Morris	018 642 1081

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: NGAKA MODIRI MOLEMA (DC38)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	622 675	624 956	344	.1%	202 357	32.5%	3 612	.6%	206 313	33.0%	112 174	76.8%	(96.8%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	44	-	44	-	-	-	(100.0%)
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	169	-	156	-	82	-	407	-	233	-	(64.9%)
Rental of facilities and equipment	214	214	54	25.0%	50	23.4%	50	23.3%	153	71.7%	53	77.0%	(6.1%)
Interest earned - external investments	-	2 045	-	-	-	-	398	19.4%	398	19.4%	853	142.5%	(53.4%)
Interest earned - outstanding debtors	-	-	-	-	262	-	2 981	-	3 243	-	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	619 361	619 597	-	-	201 684	32.6%	-	-	201 684	32.6%	111 014	76.9%	(100.0%)
Other own revenue	3 100	3 100	122	3.9%	204	6.6%	58	1.9%	384	12.4%	20	5.3%	191.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	795 216	799 645	65 423	8.2%	132 591	16.7%	100 640	12.6%	298 654	37.3%	111 903	44.7%	(10.1%)
Employee related costs	313 591	313 591	68 403	21.8%	88 255	28.1%	74 196	23.7%	230 853	73.6%	69 388	74.5%	6.9%
Remuneration of councillors	13 671	13 671	1 833	13.4%	1 914	14.0%	2 949	21.6%	6 696	49.0%	1 929	51.3%	52.9%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	323 478	323 478	-	-	-	-	-	-	-	-	-	-	-
Finance charges	800	-	-	-	91	11.3%	0	-	91	-	-	-	(100.0%)
Bulk purchases	-	-	2 410	-	2 719	-	-	-	5 129	-	-	-	-
Other Materials	38 000	27 500	199	.5%	-	-	284	1.0%	483	1.8%	13 652	41.8%	(97.9%)
Contracted services	19 050	17 050	3 151	16.5%	27 941	146.7%	10 111	59.3%	41 202	241.7%	4 518	53.1%	123.8%
Transfers and grants	13 094	11 094	-	-	8 000	61.1%	303	2.7%	8 303	74.8%	1 342	11.6%	(77.4%)
Other expenditure	73 532	93 261	(10 573)	(14.4%)	3 672	5.0%	12 798	13.7%	5 896	6.3%	21 074	62.2%	(39.3%)
Loss on disposal of PPE	-	-	-	-	0	-	-	-	0	-	-	-	-
Surplus/(Deficit)	(172 541)	(174 689)	(65 078)		69 766		(97 028)		(92 341)		271		
Transfers recognised - capital	307 575	307 575	228 561	74.3%	-	-	-	-	228 561	74.3%	25 896	29.6%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	135 034	132 886	163 483		69 766		(97 028)		136 220		26 167		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	135 034	132 886	163 483		69 766		(97 028)		136 220		26 167		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	135 034	132 886	163 483		69 766		(97 028)		136 220		26 167		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	135 034	132 886	163 483		69 766		(97 028)		136 220		26 167		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	307 730	302 070	-	-	42 976	14.0%	20 753	6.9%	63 729	21.1%	22 113	27.5%	(6.2%)
National Government	300 230	300 230	-	-	42 421	14.1%	20 753	6.9%	63 173	21.0%	22 113	27.0%	(6.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	300 230	300 230	-	-	42 421	14.1%	20 753	6.9%	63 173	21.0%	22 113	27.0%	(6.2%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 500	1 840	-	-	555	7.4%	-	-	555	30.2%	-	70.0%	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	307 730	302 070	-	-	42 976	14.0%	20 753	6.9%	63 729	21.1%	22 113	27.5%	(6.2%)
Governance and Administration	7 500	1 840	-	-	555	7.4%	-	-	555	30.2%	-	60.6%	-
Executive & Council	-	1 840	-	-	555	-	-	-	555	30.2%	-	-	-
Budget & Treasury Office	7 500	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	60.6%	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 535	2 535	-	-	-	-	-	-	-	-	-	11.7%	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	2 535	2 535	-	-	-	-	-	-	-	-	-	11.7%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	297 695	297 695	-	-	42 421	14.2%	20 753	7.0%	63 173	21.2%	22 113	27.5%	(6.2%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	198 695	198 695	-	-	29 350	14.8%	18 833	9.5%	48 183	24.2%	10 282	26.2%	83.2%
Waste Water Management	99 000	99 000	-	-	13 071	13.2%	1 920	1.9%	14 990	15.1%	11 831	29.1%	(83.8%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	930 250	785 239	241 772	26.0%	305 068	32.8%	318 760	40.6%	865 600	110.2%	232 007	80.7%	37.4%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	700	700	193	27.6%	414	59.1%	125	17.9%	732	104.6%	236	458.4%	(46.8%)
Other revenue	2 614	21 204	8 260	316.0%	10 602	405.6%	13 842	65.3%	32 704	154.2%	3 648	53.5%	279.4%
Government - operating	619 361	585 983	228 899	37.0%	202 268	32.7%	156 196	26.7%	587 363	100.2%	109 769	77.0%	42.3%
Government - capital	307 575	170 781	1 775	.6%	90 370	29.4%	145 968	85.5%	238 113	139.4%	117 502	100.0%	24.2%
Interest	-	6 571	2 645	-	1 415	-	2 628	40.0%	6 688	101.8%	852	-	208.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(630 020)	(546 906)	(134 272)	21.3%	(163 229)	25.9%	(110 345)	20.2%	(407 845)	74.6%	(102 363)	75.5%	7.8%
Suppliers and employees	(616 126)	(535 812)	(134 272)	21.8%	(154 847)	25.1%	(110 241)	20.6%	(399 360)	74.5%	(100 238)	77.6%	10.0%
Finance charges	(800)	-	-	-	-	-	-	-	-	-	(743)	67.7%	(100.0%)
Transfers and grants	(13 094)	(11 094)	-	-	(8 382)	64.0%	(104)	.9%	(8 485)	76.5%	(1 383)	13.6%	(92.5%)
Net Cash from/(used) Operating Activities	300 230	238 333	107 501	35.8%	141 840	47.2%	208 415	87.4%	457 755	192.1%	129 643	91.8%	60.8%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(300 230)	(129 449)	(3 598)	1.2%	(91 814)	30.6%	(27 775)	21.5%	(123 187)	95.2%	(37 677)	52.1%	(26.3%)
Capital assets	(300 230)	(129 449)	(3 598)	1.2%	(91 814)	30.6%	(27 775)	21.5%	(123 187)	95.2%	(37 677)	52.1%	(26.3%)
Net Cash from/(used) Investing Activities	(300 230)	(129 449)	(3 598)	1.2%	(91 814)	30.6%	(27 775)	21.5%	(123 187)	95.2%	(37 677)	52.1%	(26.3%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(0)	108 884	103 903	############	50 025	############	180 640	165.9%	334 568	307.3%	91 966	129.2%	96.4%
Cash/cash equivalents at the year begin:	-	-	13 954	-	117 857	-	167 882	-	13 954	-	62 538	-	168.4%
Cash/cash equivalents at the year end:	(0)	108 884	117 857	(1 178 565 400.0%)	167 882	(1 678 818 190.0%)	348 522	320.1%	348 522	320.1%	154 504	132.4%	125.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	4	14.3%	1	2.4%	25	83.3%	31	100.0%	-	-	-
Total By Income Source	-	-	4	14.3%	1	2.4%	25	83.3%	31	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	4	14.3%	1	2.4%	25	83.3%	31	100.0%	-	-	-
Total By Customer Group	-	-	4	14.3%	1	2.4%	25	83.3%	31	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	49 754	100.0%	49 754	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(3 699)	(1 232 860.0%)	28	9 241.7%	452	150 571.3%	3 219	1 073 147.0%	0	-
Total	(3 699)	(7.4%)	28	.1%	452	.9%	52 973	106.5%	49 754	100.0%

Contact Details

Municipal Manager	Ms Shirley Lesupi (Acting)	018 381 9405
Financial Manager	Mr Sicelo S. Mphato	018 381 9441

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: NALEDI (NW) (NW392)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	344 542	344 542	181 627	52.7%	1 890	.5%	31 014	9.0%	214 531	62.3%	64 189	54.6%	(51.7%)
Property rates	47 231	47 231	14 626	31.0%	13 671	28.9%	(1 634)	(3.5%)	26 663	56.5%	26	21.8%	(6 413.7%)
Property rates - penalties and collection charges	-	-	840		406	-	860	-	2 106		-	-	(100.0%)
Service charges - electricity revenue	146 653	146 653	39 822	27.2%	34 653	23.6%	6 610	4.5%	81 084	55.3%	28 786	55.3%	(77.0%)
Service charges - water revenue	26 582	26 582	93 080	350.2%	(71 072)	(267.4%)	1 910	7.2%	23 918	90.0%	2 969	35.1%	(35.7%)
Service charges - sanitation revenue	19 750	19 750	4 175	21.1%	3 963	20.1%	3 213	16.3%	11 351	57.5%	4 383	70.4%	(26.7%)
Service charges - refuse revenue	18 242	18 242	3 620	19.8%	3 794	20.8%	2 955	16.2%	10 369	56.8%	4 004	69.5%	(26.2%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 006	1 006	385	38.3%	320	31.8%	335	33.3%	1 040	103.4%	202	75.2%	65.8%
Interest earned - external investments	358	358	191	53.2%	180	50.4%	149	41.6%	520	145.2%	31	99.1%	387.5%
Interest earned - outstanding debtors	17 200	17 200	4 575	26.6%	5 732	33.3%	3 715	21.6%	14 022	81.5%	5 348	95.8%	(30.5%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 097	1 097	192	17.5%	-	-	111	10.2%	304	27.7%	275	102.2%	(59.5%)
Licences and permits	3 208	3 208	523	16.3%	0	-	995	31.0%	1 518	47.3%	845	36.8%	17.7%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	48 911	48 911	18 486	37.8%	9 531	19.5%	11 328	23.2%	39 345	80.4%	15 580	72.8%	(27.3%)
Other own revenue	4 303	4 303	842	19.6%	552	12.8%	408	9.5%	1 802	41.9%	1 740	80.1%	(76.5%)
Gains on disposal of PPE	10 000	10 000	268	2.7%	162	1.6%	59	.6%	489	4.9%	-	-	(100.0%)
Operating Expenditure	405 393	405 393	73 978	18.2%	75 085	18.5%	68 961	17.0%	218 024	53.8%	88 206	65.0%	(21.8%)
Employee related costs	168 980	168 980	40 196	23.8%	36 609	21.7%	37 129	22.0%	113 933	67.4%	41 988	83.2%	(11.6%)
Remuneration of councillors	7 635	7 635	1 755	23.0%	1 785	23.4%	2 188	28.7%	5 728	75.0%	1 813	74.1%	20.7%
Debt impairment	16 650	16 650	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	44 370	44 370	-	-	-	-	-	-	-	-	12 343	75.0%	(100.0%)
Finance charges	15 772	15 772	4 379	27.8%	10 096	64.0%	2 998	19.0%	17 473	110.8%	7 374	63.3%	(59.3%)
Bulk purchases	97 973	97 973	24 948	25.5%	17 051	17.4%	21 337	21.8%	63 336	64.6%	18 223	65.8%	17.1%
Other Materials	17 936	17 936	119	.7%	191	1.1%	58	.3%	369	2.1%	1 331	11.3%	(95.7%)
Contracted services	14 618	14 618	670	4.6%	6 814	46.6%	1 232	8.4%	8 716	59.6%	755	38.2%	63.2%
Transfers and grants	245	245	20	8.3%	-	-	-	-	20	8.3%	17	2.4%	(100.0%)
Other expenditure	21 213	21 213	1 890	8.9%	2 540	12.0%	4 019	18.9%	8 449	39.8%	4 363	68.6%	(7.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(60 851)	(60 851)	107 649		(73 196)		(37 947)		(3 493)		(24 017)		
Transfers recognised - capital	38 205	38 205	3 078	8.1%	13 368	35.0%	3 922	10.3%	20 368	53.3%	32 062	76.7%	(87.8%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(22 646)	(22 646)	110 727		(59 827)		(34 025)		16 875		8 045		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(22 646)	(22 646)	110 727		(59 827)		(34 025)		16 875		8 045		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(22 646)	(22 646)	110 727		(59 827)		(34 025)		16 875		8 045		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(22 646)	(22 646)	110 727		(59 827)		(34 025)		16 875		8 045		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	37 405	37 405	5 537	14.8%	6 247	16.7%	6 148	16.4%	17 932	47.9%	8 818	38.9%	(30.3%)
National Government	37 405	37 405	5 537	14.8%	6 247	16.7%	6 148	16.4%	17 932	47.9%	5 925	35.2%	3.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	38.3%	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	37 405	37 405	5 537	14.8%	6 247	16.7%	6 148	16.4%	17 932	47.9%	5 925	35.4%	3.8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	2 893	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	37 405	37 405	5 537	14.8%	6 247	16.7%	6 148	16.4%	17 932	47.9%	8 818	38.9%	(30.3%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-	14	41.1%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	14	-	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	39.8%	-
Community and Public Safety	4 155	4 155	-	-	-	-	-	-	-	-	3 319	31.7%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	2 376	71.4%	(100.0%)
Sport And Recreation	4 155	4 155	-	-	-	-	-	-	-	-	943	7.5%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	8 000	8 000	975	12.2%	3 355	41.9%	1 644	20.6%	5 974	74.7%	1 231	35.1%	33.6%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	8 000	8 000	975	12.2%	3 355	41.9%	1 644	20.6%	5 974	74.7%	1 231	35.1%	33.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	25 250	25 250	4 562	18.1%	2 892	11.5%	4 504	17.8%	11 958	47.4%	4 254	48.6%	5.9%
Electricity	25 000	25 000	4 562	18.2%	2 892	11.6%	4 504	18.0%	11 958	47.8%	1 651	37.7%	172.8%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	1 015	-	(100.0%)
Waste Management	250	250	-	-	-	-	-	-	-	-	1 588	808.6%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	290 932	290 932	102 418	35.2%	79 992	27.5%	73 967	25.4%	256 377	88.1%	101 365	53.1%	(27.0%)
Property rates, penalties and collection charges	35 423	35 423	26 595	75.1%	21 852	61.7%	6 416	18.1%	54 862	154.9%	19 929	70.6%	(67.8%)
Service charges	158 421	158 421	34 442	21.7%	20 081	12.7%	42 536	26.8%	97 059	61.3%	30 702	37.3%	38.5%
Other revenue	9 614	9 614	7 165	74.5%	8 294	86.3%	4 440	46.2%	19 899	207.0%	3 062	56.0%	45.0%
Government - operating	48 911	48 911	21 865	44.7%	9 403	19.2%	11 544	23.6%	42 812	87.5%	15 580	72.6%	(25.9%)
Government - capital	38 205	38 205	12 161	31.8%	20 182	52.8%	8 882	23.2%	41 225	107.9%	32 062	74.3%	(72.3%)
Interest	358	358	191	53.2%	180	50.4%	149	41.6%	520	145.2%	31	1.5%	387.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(349 373)	(349 373)	(103 627)	29.7%	(66 571)	19.1%	(67 665)	19.4%	(237 863)	68.1%	(99 007)	69.2%	(31.7%)
Suppliers and employees	(333 356)	(333 356)	(98 230)	29.5%	(66 571)	20.0%	(67 625)	20.3%	(232 427)	69.7%	(91 616)	69.9%	(26.2%)
Finance charges	(15 772)	(15 772)	(5 377)	34.1%	-	-	(39)	.2%	(5 416)	34.3%	(7 374)	64.4%	(99.5%)
Transfers and grants	(245)	(245)	(20)	8.3%	-	-	-	-	(20)	8.3%	(17)	2.1%	(100.0%)
Net Cash from/(used) Operating Activities	(58 441)	(58 441)	(1 209)	2.1%	13 420	(23.0%)	6 303	(10.8%)	18 514	(31.7%)	2 358	(175.9%)	167.3%
Cash Flow from Investing Activities													
Receipts	-	-	268	-	162	-	59	-	489	-	1 805	248.3%	(96.7%)
Proceeds on disposal of PPE	-	-	268	-	162	-	59	-	489	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	1 805	405.4%	(100.0%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(37 405)	(37 405)	(5 537)	14.8%	(6 247)	16.7%	(6 148)	16.4%	(17 932)	47.9%	(8 818)	38.9%	(30.3%)
Capital assets	(37 405)	(37 405)	(5 537)	14.8%	(6 247)	16.7%	(6 148)	16.4%	(17 932)	47.9%	(8 818)	38.9%	(30.3%)
Net Cash from/(used) Investing Activities	(37 405)	(37 405)	(5 269)	14.1%	(6 085)	16.3%	(6 089)	16.3%	(17 442)	46.6%	(7 013)	(53.9%)	(13.2%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(5 835)	(5 835)	(1 459)	25.0%	(1 459)	25.0%	(1 459)	25.0%	(4 376)	75.0%	-	(25.3%)	(100.0%)
Repayment of borrowing	(5 835)	(5 835)	(1 459)	25.0%	(1 459)	25.0%	(1 459)	25.0%	(4 376)	75.0%	-	(25.3%)	(100.0%)
Net Cash from/(used) Financing Activities	(5 835)	(5 835)	(1 459)	25.0%	(1 459)	25.0%	(1 459)	25.0%	(4 376)	75.0%	-	(25.3%)	(100.0%)
Net Increase/(Decrease) in cash held	(101 681)	(101 681)	(7 937)	7.8%	5 876	(5.8%)	(1 245)	1.2%	(3 305)	3.3%	(4 655)	44.0%	(73.3%)
Cash/cash equivalents at the year begin:	25 500	25 500	16 752	65.7%	8 816	34.6%	14 692	57.6%	16 752	65.7%	7 942	100.0%	85.0%
Cash/cash equivalents at the year end:	(76 181)	(76 181)	8 816	(11.6%)	14 692	(19.3%)	13 447	(17.7%)	13 447	(17.7%)	3 287	(20.3%)	309.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	2 766	5.3%	1 395	2.7%	1 100	2.1%	46 965	89.9%	52 225	19.7%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 586	9.7%	2 024	3.5%	1 376	2.4%	48 336	84.3%	57 322	21.7%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 311	5.1%	1 531	3.4%	1 049	2.3%	40 278	89.2%	45 169	17.1%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 416	4.2%	1 070	3.1%	992	2.9%	30 573	89.8%	34 051	12.9%	-	-	-
Receivables from Exchange Transactions - Waste Management	1 236	3.5%	910	2.6%	841	2.4%	32 473	91.6%	35 460	13.4%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	0	-	43	.1%	68	.1%	61 116	99.8%	61 227	23.1%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(30 436)	145.5%	88	(.4%)	80	(.4%)	9 349	(44.7%)	(20 920)	(7.9%)	-	-	-
Total By Income Source	(17 121)	(6.5%)	7 061	2.7%	5 506	2.1%	269 090	101.7%	264 535	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	(15 510)	2 426.0%	641	(100.3%)	609	(95.3%)	13 620	(2 130.4%)	(639)	(.2%)	-	-	-
Commercial	1 970	6.8%	1 638	5.7%	1 001	3.5%	24 351	84.1%	28 960	10.9%	-	-	-
Households	(4 037)	(2.2%)	3 365	1.8%	3 004	1.6%	184 192	98.7%	186 524	70.5%	-	-	-
Other	456	.9%	1 417	2.9%	891	1.8%	46 926	94.4%	49 690	18.8%	-	-	-
Total By Customer Group	(17 121)	(6.5%)	7 061	2.7%	5 506	2.1%	269 090	101.7%	264 535	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	8 943	3.3%	8 059	3.0%	8 728	3.2%	243 149	90.4%	268 878	64.7%
Bulk Water	-	-	-	-	-	-	34 205	100.0%	34 205	8.2%
PAYE deductions	1 195	14.7%	1 126	13.8%	1 198	14.7%	4 625	56.8%	8 144	2.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	76	1.0%	59	.8%	947	12.8%	6 331	85.4%	7 414	1.8%
Other	555	.6%	3 902	4.0%	2 419	2.5%	89 994	92.9%	96 870	23.3%
Total	10 770	2.6%	13 146	3.2%	13 291	3.2%	378 305	91.0%	415 512	100.0%

Contact Details

Municipal Manager	Mr TM Bloom	053 928 2202
Financial Manager	Mr David Thornhill	053 928 2209

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MAMUSA (NW393)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	133 132	133 132	32 817	24.6%	23 680	17.8%	-	-	56 497	42.4%	33 120	84.2%	(100.0%)
Property rates	12 811	12 811	742	5.8%	5 311	41.5%	-	-	6 053	47.2%	1 884	147.4%	(100.0%)
Property rates - penalties and collection charges	-	-	-		-		-		-		-		
Service charges - electricity revenue	29 369	29 369	4 193	14.3%	6 437	21.9%	-	-	10 630	36.2%	5 990	58.9%	(100.0%)
Service charges - water revenue	5 972	5 972	1 358	22.7%	(1 271)	(21.3%)	-	-	86	1.4%	1 501	64.9%	(100.0%)
Service charges - sanitation revenue	5 385	5 385	1 920	35.7%	2 389	44.4%	-	-	4 309	80.0%	1 911	72.5%	(100.0%)
Service charges - refuse revenue	5 854	5 854	624	10.7%	2 023	34.6%	-	-	2 647	45.2%	1 729	74.3%	(100.0%)
Service charges - other	-	-	-		-		-	-	-		22	-	(100.0%)
Rental of facilities and equipment	753	753	4	.6%	231	30.7%	-	-	235	31.2%	22	27.3%	(100.0%)
Interest earned - external investments	5	5	-	-	(5)	(97.6%)	-	-	(5)	(97.6%)	37	2 139.6%	(100.0%)
Interest earned - outstanding debtors	16 228	16 228	-	-	5 642	34.8%	-	-	5 642	34.8%	2 715	30.8%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	373	373	506	135.7%	2 628	704.7%	-	-	3 134	840.4%	43	72.9%	(100.0%)
Licences and permits	2 605	2 605	79	3.0%	377	14.5%	-	-	456	17.5%	187	45.2%	(100.0%)
Agency services	100	100	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	52 242	52 242	22 450	43.0%	-	-	-	-	22 450	43.0%	13 313	88.7%	(100.0%)
Other own revenue	1 435	1 435	940	65.5%	(81)	(5.6%)	-	-	859	59.9%	1 954	622.2%	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	1 811	-	(100.0%)
Operating Expenditure	181 432	181 432	12 077	6.7%	18 198	10.0%	-	-	30 275	16.7%	24 772	47.3%	(100.0%)
Employee related costs	50 965	50 965	6 444	12.6%	-	-	-	-	6 444	12.6%	11 498	82.5%	(100.0%)
Remuneration of councillors	5 875	5 875	469	8.0%	486	8.3%	-	-	955	16.3%	1 110	55.4%	(100.0%)
Debt impairment	21 500	21 500	-	-	-	-	-	-	-	-	564	11.4%	(100.0%)
Depreciation and asset impairment	26 816	26 816	-	-	-	-	-	-	-	-	-	-	-
Finance charges	2 000	2 000	507	25.3%	(507)	(25.3%)	-	-	-	-	2 562	110.1%	(100.0%)
Bulk purchases	27 472	27 472	1	-	11 597	42.2%	-	-	11 598	42.2%	5 483	62.1%	(100.0%)
Other Materials	6 875	6 875	1 254	18.2%	122	1.8%	-	-	1 375	20.0%	102	36.6%	(100.0%)
Contracted services	28 713	28 713	2 334	8.1%	1 663	5.8%	-	-	3 997	13.9%	282	11.0%	(100.0%)
Transfers and grants	-	-	-	-	26	-	-	-	26	-	-	-	-
Other expenditure	11 216	11 216	1 067	9.5%	4 811	42.9%	-	-	5 879	52.4%	3 022	150.6%	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	150	-	(100.0%)
Surplus/(Deficit)	(48 300)	(48 300)	20 740		5 482		-		26 222		8 347		
Transfers recognised - capital	15 897	15 897	7 575	47.7%	-	-	-	-	7 575	47.7%	-	11.1%	-
Contributions recognised - capital	-	-	-		-	-	-	-	-	-	-	-	-
Contributed assets	26 642	26 642	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(5 761)	(5 761)	28 315		5 482		-		33 797		8 347		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(5 761)	(5 761)	28 315		5 482		-		33 797		8 347		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(5 761)	(5 761)	28 315		5 482		-		33 797		8 347		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(5 761)	(5 761)	28 315		5 482		-		33 797		8 347		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	15 897	15 897	1 347	8.5%	(411)	(2.6%)	703	4.4%	1 640	10.3%	400	60.7%	75.8%
National Government	15 897	15 897	1 347	8.5%	(7 771)	(48.9%)	687	4.3%	(5 737)	(36.1%)	-	18.4%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	165.0%	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	16	-	16	-	118	-	(86.6%)
Transfers recognised - capital	15 897	15 897	1 347	8.5%	(7 771)	(48.9%)	703	4.4%	(5 721)	(36.0%)	118	57.3%	493.3%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	7 360	-	-	-	7 360	-	281	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	15 897	15 897	1 347	8.5%	(411)	(2.6%)	703	4.4%	1 640	10.3%	400	60.7%	75.8%
Governance and Administration	-	-	38	-	38	-	-	-	77	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	38	-	38	-	-	-	77	-	-	-	-
Community and Public Safety	2 612	2 612	-	-	-	-	703	26.9%	703	26.9%	118	37.6%	493.3%
Community & Social Services	2 612	2 612	-	-	-	-	703	26.9%	703	26.9%	118	37.6%	493.3%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	11 985	11 985	1 309	10.9%	(369)	(3.1%)	-	-	940	7.8%	281	62.6%	(100.0%)
Planning and Development	-	-	1 309	-	1 309	-	-	-	2 618		281	-	(100.0%)
Road Transport	11 985	11 985	-	-	(1 678)	(14.0%)	-	-	(1 678)	(14.0%)	-	60.8%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	1 300	1 300	-	-	(80)	(6.2%)	-	-	(80)	(6.2%)	-	-	-
Electricity	1 300	1 300	-	-	(80)	(6.2%)	-	-	(80)	(6.2%)	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	122 649	122 649	68 556	55.9%	43 034	35.1%	41 464	33.8%	153 054	124.8%	36 496	106.4%	13.6%
Property rates, penalties and collection charges	8 176	8 176	2 229	27.3%	2 567	31.4%	1 846	22.6%	6 642	81.2%	2 174	88.3%	(15.1%)
Service charges	38 375	38 375	6 838	17.8%	9 369	24.4%	8 019	20.9%	24 226	63.1%	10 186	90.7%	(21.3%)
Other revenue	5 083	5 083	25 376	499.3%	14 682	288.9%	19 221	378.2%	59 279	1 166.3%	9 697	227.7%	98.2%
Government - operating	52 242	52 242	26 450	50.6%	16 394	31.4%	12 248	23.4%	55 092	105.5%	12 990	97.5%	(5.7%)
Government - capital	15 897	15 897	7 575	47.7%	-	-	-	-	7 575	47.7%	1 439	122.9%	(100.0%)
Interest	2 877	2 877	89	3.1%	22	.8%	129	4.5%	240	8.4%	11	1 813.2%	1 087.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(107 764)	(107 764)	(67 464)	62.6%	(36 803)	34.2%	(38 589)	35.8%	(142 856)	132.6%	(34 890)	96.5%	10.6%
Suppliers and employees	(106 564)	(106 564)	(67 464)	63.3%	(36 803)	34.5%	(38 589)	36.2%	(142 856)	134.1%	(34 714)	93.8%	11.2%
Finance charges	(1 200)	(1 200)	-	-	-	-	-	-	-	-	(176)	959.8%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	14 885	14 885	1 092	7.3%	6 231	41.9%	2 875	19.3%	10 198	68.5%	1 606	556.0%	79.0%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(15 897)	(15 897)	(1 309)	8.2%	(6 012)	37.8%	(827)	5.2%	(8 148)	51.3%	(1 546)	208.7%	(46.5%)
Capital assets	(15 897)	(15 897)	(1 309)	8.2%	(6 012)	37.8%	(827)	5.2%	(8 148)	51.3%	(1 546)	208.7%	(46.5%)
Net Cash from/(used) Investing Activities	(15 897)	(15 897)	(1 309)	8.2%	(6 012)	37.8%	(827)	5.2%	(8 148)	51.3%	(1 546)	208.7%	(46.5%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(1 012)	(1 012)	(216)	21.4%	219	(21.6%)	2 048	(202.3%)	2 050	(202.6%)	60	7.8%	3 324.7%
Cash/cash equivalents at the year begin:	-	-	706	-	489	-	708	-	706	-	466	69.6%	52.1%
Cash/cash equivalents at the year end:	(1 012)	(1 012)	489	(48.4%)	708	(70.0%)	2 756	(272.3%)	2 756	(272.3%)	525	(18.9%)	424.4%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	683	2.5%	654	2.4%	996	3.6%	25 045	91.5%	27 379	13.2%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 329	19.3%	949	7.9%	395	3.3%	8 394	69.6%	12 067	5.8%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	623	4.3%	355	2.5%	198	1.4%	13 297	91.9%	14 473	7.0%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	873	2.4%	827	2.3%	734	2.0%	33 731	93.3%	36 164	17.4%	-	-	-
Receivables from Exchange Transactions - Waste Management	567	2.1%	539	2.0%	486	1.8%	25 110	94.0%	26 702	12.9%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 176	1.6%	1 191	1.6%	1 108	1.5%	69 811	95.3%	73 285	35.3%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	584	3.4%	394	2.3%	335	1.9%	16 001	92.4%	17 314	8.3%	-	-	-
Total By Income Source	6 835	3.3%	4 909	2.4%	4 252	2.1%	191 390	92.3%	207 385	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	186	18.6%	291	29.1%	106	10.6%	415	41.6%	998	.5%	-	-	-
Commercial	1 025	21.5%	591	12.4%	96	2.0%	3 056	64.1%	4 767	2.3%	-	-	-
Households	8 172	4.2%	6 937	3.6%	3 582	1.9%	174 095	90.3%	192 786	93.0%	-	-	-
Other	(2 547)	(28.8%)	(2 910)	(32.9%)	468	5.3%	13 823	156.5%	8 834	4.3%	-	-	-
Total By Customer Group	6 835	3.3%	4 909	2.4%	4 252	2.1%	191 390	92.3%	207 385	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	2 685	4.2%	2 863	4.4%	3 006	4.7%	55 952	86.7%	64 506	79.4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	736	58.6%	519	41.4%	-	-	-	-	1 255	1.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	745	100.0%	-	-	-	-	-	-	745	.9%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 270	8.6%	1 246	8.5%	1 070	7.3%	11 143	75.7%	14 729	18.1%
Auditor-General	(621)	(27 445.5%)	9	389.7%	10	435.1%	604	26 720.8%	2	-
Other	-	-	-	-	-	-	-	-	-	-
Total	4 816	5.9%	4 637	5.7%	4 086	5.0%	67 699	83.3%	81 237	100.0%

Contact Details

Municipal Manager	Mr Isaac Makaota	053 963 1331
Financial Manager	Mr Itumeleng Lekawa	053 927 1331

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: GREATER TAUNG (NW394)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	234 097	244 097	125 558	53.6%	63 841	27.3%	51 950	21.3%	241 349	98.9%	46 299	93.3%	12.2%
Property rates	31 500	36 500	41 614	132.1%	(57)	(.2%)	(1 256)	(3.4%)	40 300	110.4%	(1)	99.7%	131 165.8%
Property rates - penalties and collection charges	-	4 500	-		1 582		880	19.5%	2 461	54.7%	1 028	59.7%	(14.5%)
Service charges - electricity revenue	4 018	3 518	680	16.9%	725	18.0%	525	14.9%	1 930	54.9%	573	56.5%	(8.3%)
Service charges - water revenue	795	795	234	29.5%	196	24.7%	180	22.7%	611	76.8%	154	61.4%	16.9%
Service charges - sanitation revenue	1 927	1 927	481	25.0%	485	25.2%	472	24.5%	1 437	74.6%	446	70.3%	5.8%
Service charges - refuse revenue	3 099	3 099	736	23.8%	729	23.5%	740	23.9%	2 205	71.2%	731	70.2%	1.2%
Service charges - other	-	-	-		-		-		-		-	-	-
Rental of facilities and equipment	596	596	133	22.4%	138	23.1%	134	22.5%	405	67.9%	111	65.2%	20.6%
Interest earned - external investments	7 000	11 000	487	7.0%	4 615	65.9%	3 817	34.7%	8 919	81.1%	372	18.2%	926.4%
Interest earned - outstanding debtors	5 641	2 141	549	9.7%	565	10.0%	1 056	49.3%	2 170	101.4%	512	84.3%	106.3%
Dividends received	-	-	-		-		-		-		-	-	-
Fines	295	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	177 062	177 062	79 868	45.1%	53 299	30.1%	43 495	24.6%	176 662	99.8%	42 200	98.7%	3.1%
Other own revenue	2 165	2 059	270	12.5%	1 317	60.9%	1 772	86.0%	3 359	163.1%	173	31.1%	923.0%
Gains on disposal of PPE	-	900	506	-	247	-	136	15.1%	889	98.8%	-	-	(100.0%)
Operating Expenditure	247 812	248 508	44 545	18.0%	42 420	17.1%	42 461	17.1%	129 426	52.1%	36 455	51.3%	16.5%
Employee related costs	87 461	87 461	17 337	19.8%	17 811	20.4%	18 698	21.4%	53 846	61.6%	16 811	63.9%	11.2%
Remuneration of councillors	19 392	19 392	4 542	23.4%	4 108	21.2%	5 432	28.0%	14 082	72.6%	4 129	62.5%	31.6%
Debt impairment	8 000	3 000	-	-	870	10.9%	-	-	870	29.0%	-	-	-
Depreciation and asset impairment	27 452	27 452	-	-	-	-	-	-	-	-	-	-	-
Finance charges	815	20	5	.6%	5	.6%	10	50.0%	20	98.1%	6	3.3%	60.9%
Bulk purchases	3 817	3 817	1 099	28.8%	449	11.8%	720	18.9%	2 268	59.4%	924	57.1%	(22.1%)
Other Materials	19 050	19 050	2 029	10.7%	4 030	21.2%	1 949	10.2%	8 007	42.0%	1 692	47.8%	15.2%
Contracted services	20 568	26 831	9 437	45.9%	5 140	25.0%	6 061	22.6%	20 638	76.9%	2 182	60.5%	177.8%
Transfers and grants	13 075	13 075	2 897	22.2%	2 388	18.3%	2 933	22.4%	8 218	62.9%	2 431	57.6%	20.6%
Other expenditure	48 182	48 410	7 200	14.9%	7 619	15.8%	6 658	13.8%	21 478	44.4%	8 280	56.1%	(19.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(13 715)	(4 411)	81 013		21 421		9 489		111 923		9 844		
Transfers recognised - capital	61 671	61 671	10 561	17.1%	12 272	19.9%	10 529	17.1%	33 361	54.1%	22 974	104.4%	(54.2%)
Contributions recognised - capital	-	-	-		-		-		-		-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	47 956	57 260	91 573		33 693		20 018		145 284		32 818		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	47 956	57 260	91 573		33 693		20 018		145 284		32 818		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	47 956	57 260	91 573		33 693		20 018		145 284		32 818		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	47 956	57 260	91 573		33 693		20 018		145 284		32 818		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	74 287	80 287	16 845	22.7%	11 664	15.7%	12 235	15.2%	40 744	50.7%	7 805	51.4%	56.8%
National Government	60 971	60 971	14 850	24.4%	12 272	20.1%	10 529	17.3%	37 651	61.8%	6 788	58.0%	55.1%
Provincial Government	700	700	-	-	-	-	-	-	-	-	100	19.9%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	61 671	61 671	14 850	24.1%	12 272	19.9%	10 529	17.1%	37 651	61.1%	6 888	57.6%	52.9%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	12 616	18 616	1 995	15.8%	(608)	(4.8%)	1 706	9.2%	3 093	16.6%	633	32.5%	169.7%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	284	-	(100.0%)
Capital Expenditure Standard Classification	74 287	80 287	16 845	22.7%	11 664	15.7%	12 235	15.2%	40 744	50.7%	7 805	51.4%	56.8%
Governance and Administration	3 361	3 361	198	5.9%	(114)	(3.4%)	1 032	30.7%	1 116	33.2%	219	16.3%	372.2%
Executive & Council	165	165	184	111.6%	(158)	(95.5%)	23	14.0%	50	30.1%	358	17.3%	(93.5%)
Budget & Treasury Office	3 196	3 196	7	.2%	21	.7%	-	-	28	.9%	(164)	7.5%	(100.0%)
Corporate Services	-	-	7	-	22	-	1 009	-	1 039	-	25	24.2%	3 970.4%
Community and Public Safety	38 248	38 248	496	1.3%	198	.5%	-	-	694	1.8%	35	21.3%	(100.0%)
Community & Social Services	37 128	37 128	43	.1%	198	.5%	-	-	241	.6%	160	19.9%	(100.0%)
Sport And Recreation	1 120	1 120	453	40.5%	-	-	-	-	453	40.5%	(125)	31.2%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	23 636	29 636	15 807	66.9%	11 580	49.0%	10 989	37.1%	38 377	129.5%	6 673	77.3%	64.7%
Planning and Development	51	51	-	-	-	-	15	29.3%	15	29.3%	-	2.2%	(100.0%)
Road Transport	23 585	29 585	15 807	67.0%	11 580	49.1%	10 974	37.1%	38 362	129.7%	6 673	77.4%	64.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	9 042	9 042	344	3.8%	-	-	213	2.4%	558	6.2%	878	28.0%	(75.7%)
Electricity	6 642	6 642	-	-	-	-	-	-	-	-	49	2.8%	(100.0%)
Water	-	8	-	-	-	-	13	-	21	-	-	17.6%	(100.0%)
Waste Water Management	2 400	2 400	337	14.0%	-	-	-	-	337	14.0%	829	60.3%	(100.0%)
Waste Management	-	-	-	-	-	-	200	-	200	-	-	273.0%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	280 506	280 506	122 511	43.7%	85 141	30.4%	78 064	27.8%	285 716	101.9%	77 909	105.7%	.2%
Property rates, penalties and collection charges	22 050	22 050	18 410	83.5%	7 977	36.2%	1 858	8.4%	28 245	128.1%	1 358	101.7%	36.8%
Service charges	6 751	6 751	1 636	24.2%	1 569	23.2%	1 830	27.1%	5 035	74.6%	1 741	78.0%	5.1%
Other revenue	5 972	5 972	7 801	130.6%	3 590	60.1%	5 666	94.9%	17 056	285.6%	10 239	775.8%	(44.7%)
Government - operating	177 062	177 062	74 274	41.9%	52 743	29.8%	45 416	25.6%	172 433	97.4%	41 545	98.5%	9.3%
Government - capital	61 671	61 671	19 721	32.0%	19 022	30.8%	22 928	37.2%	61 671	100.0%	22 374	104.4%	2.5%
Interest	7 000	7 000	668	9.5%	240	3.4%	367	5.2%	1 276	18.2%	652	72.1%	(43.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(202 653)	(202 653)	(49 009)	24.2%	(50 024)	24.7%	(46 085)	22.7%	(145 118)	71.6%	(41 718)	80.0%	10.5%
Suppliers and employees	(188 762)	(188 762)	(46 047)	24.4%	(47 626)	25.2%	(43 142)	22.9%	(136 816)	72.5%	(41 688)	86.5%	3.5%
Finance charges	(815)	(815)	(5)	.6%	(5)	.6%	(10)	1.2%	(20)	2.4%	(30)	28.3%	(66.6%)
Transfers and grants	(13 075)	(13 075)	(2 957)	22.6%	(2 393)	18.3%	(2 933)	22.4%	(8 283)	63.3%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	77 854	77 854	73 502	94.4%	35 117	45.1%	31 979	41.1%	140 597	180.6%	36 191	151.5%	(11.6%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(74 337)	(74 337)	(16 845)	22.7%	(11 664)	15.7%	(12 140)	16.3%	(40 650)	54.7%	(7 805)	46.0%	55.5%
Capital assets	(74 337)	(74 337)	(16 845)	22.7%	(11 664)	15.7%	(12 140)	16.3%	(40 650)	54.7%	(7 805)	46.0%	55.5%
Net Cash from/(used) Investing Activities	(74 337)	(74 337)	(16 845)	22.7%	(11 664)	15.7%	(12 140)	16.3%	(40 650)	54.7%	(7 805)	46.0%	55.5%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 600)	(1 600)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(1 600)	(1 600)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(1 600)	(1 600)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	1 917	1 917	56 656	2 955.6%	23 453	1 223.5%	19 839	1 034.9%	99 948	5 214.0%	28 386	470.5%	(30.1%)
Cash/cash equivalents at the year begin:	139 264	139 264	161 945	116.3%	218 601	157.0%	242 054	173.8%	161 945	116.3%	196 917	100.0%	22.9%
Cash/cash equivalents at the year end:	141 181	141 181	218 601	154.8%	242 054	171.4%	261 892	185.5%	261 892	185.5%	225 302	161.8%	16.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	76	3.0%	68	2.7%	76	3.0%	2 312	91.3%	2 532	3.0%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	165	13.3%	52	4.2%	69	5.6%	955	77.0%	1 241	1.5%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 164	2.2%	937	1.8%	916	1.7%	50 362	94.3%	53 379	63.9%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	232	3.0%	177	2.3%	178	2.3%	7 151	92.4%	7 738	9.3%	-	-	-
Receivables from Exchange Transactions - Waste Management	370	3.6%	271	2.6%	293	2.8%	9 367	90.9%	10 301	12.3%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	116	1.4%	93	1.1%	83	1.0%	7 993	96.5%	8 284	9.9%	-	-	-
Total By Income Source	2 124	2.5%	1 597	1.9%	1 614	1.9%	78 140	93.6%	83 475	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	793	2.1%	639	1.7%	661	1.8%	35 522	94.4%	37 616	45.1%	-	-	-
Commercial	549	4.8%	226	2.0%	250	2.2%	10 288	90.9%	11 313	13.6%	-	-	-
Households	782	2.3%	731	2.1%	703	2.0%	32 328	93.6%	34 544	41.4%	-	-	-
Other	0	5.8%	0	5.8%	0	5.8%	2	82.6%	2	-	-	-	-
Total By Customer Group	2 124	2.5%	1 597	1.9%	1 614	1.9%	78 140	93.6%	83 475	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Katlego Gabanakgosi	053 994 9405
Financial Manager	Mr Martin Phillip Vermaak	053 994 9402

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: LEKWA-TEEMANE (NW396)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	240 281	240 281	68 237	28.4%	64 981	27.0%	57 522	23.9%	190 740	79.4%	17 168	72.4%	235.1%
Property rates	22 900	22 900	14 133	61.7%	4 871	21.3%	4 825	21.1%	23 829	104.1%	2 753	67.9%	75.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	64 778	64 778	19 189	29.6%	19 079	29.5%	18 648	28.8%	56 917	87.9%	18 184	76.0%	2.6%
Service charges - water revenue	37 477	37 477	1 518	4.0%	12 048	32.1%	7 580	20.2%	21 146	56.4%	(30 052)	104.0%	(125.2%)
Service charges - sanitation revenue	9 889	9 889	2 548	25.8%	3 578	36.2%	3 265	33.0%	9 391	95.0%	5 079	75.2%	(35.7%)
Service charges - refuse revenue	16 378	16 378	1 820	11.1%	2 738	16.7%	2 512	15.3%	7 069	43.2%	3 502	77.1%	(28.3%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	712	712	106	14.9%	157	22.1%	98	13.7%	361	50.6%	350	104.4%	(72.1%)
Interest earned - external investments	29	29	-	-	3	10.1%	5	16.9%	8	27.0%	1	2.9%	482.9%
Interest earned - outstanding debtors	19 405	19 405	8 429	43.4%	8 408	43.3%	9 168	47.2%	26 005	134.0%	7 723	79.6%	18.7%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	18 196	18 196	(204)	(1.1%)	209	1.1%	3	-	8	-	38	.5%	(90.9%)
Licences and permits	2 224	2 224	-	-	(530)	(23.9%)	-	-	(530)	(23.9%)	1	.1%	(100.0%)
Agency services	-	-	661	-	1 167	-	338	-	2 166	-	-	-	(100.0%)
Transfers recognised - operational	47 872	47 872	19 866	41.5%	12 799	26.7%	11 007	23.0%	43 673	91.2%	10 115	99.1%	8.8%
Other own revenue	422	422	172	40.7%	453	107.3%	73	17.4%	698	165.3%	(525)	17.0%	(114.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	283 707	283 707	31 326	11.0%	41 173	14.5%	34 310	12.1%	106 809	37.6%	30 628	42.0%	12.0%
Employee related costs	59 781	59 781	4 139	6.9%	18 313	30.6%	20 922	35.0%	43 374	72.6%	3 720	50.4%	462.3%
Remuneration of councillors	5 014	5 014	629	12.5%	958	19.1%	1 010	20.1%	2 596	51.8%	429	57.5%	135.2%
Debt impairment	61 996	61 996	6	-	479	.8%	6	-	491	.8%	-	-	(100.0%)
Depreciation and asset impairment	22 959	22 959	-	-	-	-	-	-	-	-	-	-	-
Finance charges	200	200	-	-	1	.3%	0	.1%	1	.4%	-	-	(100.0%)
Bulk purchases	86 770	86 770	22 732	26.2%	15 910	18.3%	5 931	6.8%	44 573	51.4%	23 505	77.7%	(74.8%)
Other Materials	16 421	16 421	1 034	6.3%	994	6.1%	855	5.2%	2 883	17.6%	385	18.3%	122.4%
Contracted services	15 381	15 381	1 146	7.4%	2 662	17.3%	2 917	19.0%	6 725	43.7%	641	26.7%	355.4%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	15 186	15 186	1 641	10.8%	1 856	12.2%	2 669	17.6%	6 165	40.6%	1 948	48.6%	37.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(43 426)	(43 426)	36 911		23 808		23 212		83 931		(13 460)		
Transfers recognised - capital	23 228	23 228	12 954	55.8%	7 919	34.1%	-	-	20 873	89.9%	17 767	100.0%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(20 197)	(20 197)	49 865		31 727		23 212		104 804		4 307		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(20 197)	(20 197)	49 865		31 727		23 212		104 804		4 307		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(20 197)	(20 197)	49 865		31 727		23 212		104 804		4 307		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(20 197)	(20 197)	49 865		31 727		23 212		104 804		4 307		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	25 126	25 126	2 526	10.1%	11 701	46.6%	880	3.5%	15 107	60.1%	6 545	60.9%	(86.6%)
National Government	23 468	23 468	2 526	10.8%	11 701	49.9%	880	3.7%	15 107	64.4%	6 532	69.3%	(86.5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	23 468	23 468	2 526	10.8%	11 701	49.9%	880	3.7%	15 107	64.4%	6 532	69.3%	(86.5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 658	1 658	-	-	-	-	-	-	-	-	13	.3%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	25 126	25 126	2 526	10.1%	11 701	46.6%	880	3.5%	15 107	60.1%	6 545	60.9%	(86.6%)
Governance and Administration	580	580	-	-	6	1.0%	-	-	6	1.0%	13	22.2%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	13	-	(100.0%)
Budget & Treasury Office	580	580	-	-	6	1.0%	-	-	6	1.0%	-	17.8%	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	4 556	4 556	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	3 655	3 655	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	902	902	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	9 832	9 832	2 244	22.8%	7 236	73.6%	368	3.7%	9 849	100.2%	4 399	87.3%	(91.6%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	9 832	9 832	2 244	22.8%	7 236	73.6%	368	3.7%	9 849	100.2%	4 399	87.3%	(91.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	10 158	10 158	282	2.8%	4 459	43.9%	512	5.0%	5 252	51.7%	2 132	88.1%	(76.0%)
Electricity	9 998	9 998	282	2.8%	4 459	44.6%	512	5.1%	5 252	52.5%	2 132	88.1%	(76.0%)
Water	160	160	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	189 012	189 012	57 633	30.5%	46 440	24.6%	36 093	19.1%	140 166	74.2%	77 125	81.9%	(53.2%)
Property rates, penalties and collection charges	14 656	14 656	3 201	21.8%	4 058	27.7%	2 469	16.8%	9 729	66.4%	17 305	221.1%	(85.7%)
Service charges	82 254	82 254	20 672	25.1%	20 439	24.8%	22 052	26.8%	63 164	76.8%	28 883	81.6%	(23.7%)
Other revenue	8 554	8 554	939	11.0%	1 221	14.3%	560	6.5%	2 720	31.8%	1 492	22.8%	(62.5%)
Government - operating	47 123	47 123	19 866	42.2%	12 799	27.2%	11 007	23.4%	43 673	92.7%	10 115	99.1%	8.8%
Government - capital	23 977	23 977	12 954	54.0%	7 919	33.0%	-	-	20 873	87.1%	17 750	100.0%	(100.0%)
Interest	12 448	12 448	-	-	3	-	5	-	8	.1%	1 580	8.4%	(99.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(210 716)	(210 716)	(45 348)	21.5%	(29 146)	13.8%	(38 699)	18.4%	(113 193)	53.7%	(47 263)	63.6%	(18.1%)
Suppliers and employees	(210 516)	(210 516)	(45 348)	21.5%	(29 146)	13.8%	(38 699)	18.4%	(113 192)	53.8%	(47 263)	64.1%	(18.1%)
Finance charges	(200)	(200)	-	-	(1)	.3%	(0)	.1%	(1)	.4%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(21 704)	(21 704)	12 286	(56.6%)	17 294	(79.7%)	(2 606)	12.0%	26 973	(124.3%)	29 862	(802.2%)	(108.7%)
Cash Flow from Investing Activities													
Receipts	(8 000)	(8 000)	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	(8 000)	(8 000)	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(28 726)	(28 726)	(2 167)	7.5%	(19 180)	66.8%	(880)	3.1%	(22 227)	77.4%	(6 545)	57.1%	(86.6%)
Capital assets	(28 726)	(28 726)	(2 167)	7.5%	(19 180)	66.8%	(880)	3.1%	(22 227)	77.4%	(6 545)	57.1%	(86.6%)
Net Cash from/(used) Investing Activities	(36 726)	(36 726)	(2 167)	5.9%	(19 180)	52.2%	(880)	2.4%	(22 227)	60.5%	(6 545)	(389.9%)	(86.6%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(58 430)	(58 430)	10 118	(17.3%)	(1 886)	3.2%	(3 486)	6.0%	4 746	(8.1%)	23 317	611.6%	(115.0%)
Cash/cash equivalents at the year begin:	(33 070)	(33 070)	(147)	.4%	9 971	(30.2%)	8 085	(24.4%)	(147)	.4%	(11 803)	(36.7%)	(168.5%)
Cash/cash equivalents at the year end:	(91 500)	(91 500)	9 971	(10.9%)	8 085	(8.8%)	4 599	(5.0%)	4 599	(5.0%)	11 514	523.2%	(60.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	2 988	1.6%	2 829	1.5%	2 248	1.2%	178 777	95.7%	186 842	33.2%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 080	15.7%	1 759	4.5%	1 138	2.9%	29 754	76.8%	38 730	6.9%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 555	4.0%	873	2.3%	769	2.0%	35 591	91.8%	38 788	6.9%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 194	1.5%	1 044	1.3%	1 005	1.3%	76 514	95.9%	79 757	14.2%	-	-	-
Receivables from Exchange Transactions - Waste Management	945	1.5%	800	1.3%	753	1.2%	58 728	95.9%	61 227	10.9%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 113	2.0%	3 064	2.0%	2 997	2.0%	144 062	94.0%	153 235	27.2%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	34	.7%	23	.5%	19	.4%	4 500	98.3%	4 575	.8%	-	-	-
Total By Income Source	15 909	2.8%	10 392	1.8%	8 930	1.6%	527 925	93.7%	563 155	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	422	5.8%	254	3.5%	181	2.5%	6 372	88.1%	7 229	1.3%	-	-	-
Commercial	5 846	13.9%	2 280	5.4%	1 919	4.6%	32 039	76.1%	42 084	7.5%	-	-	-
Households	9 641	1.9%	7 857	1.5%	6 830	1.3%	489 514	95.3%	513 842	91.2%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	15 909	2.8%	10 392	1.8%	8 930	1.6%	527 925	93.7%	563 155	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	3 161	20.8%	3 479	22.9%	3 665	24.1%	4 913	32.3%	15 218	6.0%
Bulk Water	2 023	1.1%	3 204	1.7%	2 387	1.3%	181 995	96.0%	189 609	74.7%
PAYE deductions	645	3.8%	636	3.7%	610	3.6%	15 239	89.0%	17 129	6.7%
VAT (output less input)	-	-	-	-	-	-	9 343	100.0%	9 343	3.7%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 689	33.0%	-	-	210	4.1%	3 217	62.9%	5 117	2.0%
Auditor-General	377	2.2%	1 528	8.7%	1 259	7.2%	14 351	81.9%	17 514	6.9%
Other	-	-	-	-	-	-	-	-	-	-
Total	7 896	3.1%	8 847	3.5%	8 132	3.2%	229 057	90.2%	253 931	100.0%

Contact Details

Municipal Manager	Mr Mokgatlhe John Ratlhogo	053 441 2206
Financial Manager	Mr Kgomotso William Kumbe	053 441 2206

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: KAGISANO-MOLOPO (NW397)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	147 118	153 281	66 506	45.2%	39 095	26.6%	31 648	20.6%	137 249	89.5%	9 370	51.7%	237.7%
Property rates	16 980	23 143	16 980	100.0%	-	-	12	.1%	16 992	73.4%	1 711	126.1%	(99.3%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 859	1 859	291	15.6%	110	5.9%	951	51.2%	1 352	72.7%	875	74.9%	8.7%
Interest earned - external investments	2 740	2 740	573	20.9%	327	11.9%	1 427	52.1%	2 326	84.9%	392	102.7%	264.5%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	114 729	114 730	47 235	41.2%	36 050	31.4%	27 631	24.1%	110 916	96.7%	308	41.1%	8 871.2%
Other own revenue	10 809	10 809	1 428	13.2%	2 608	24.1%	1 626	15.0%	5 663	52.4%	6 085	46.5%	(73.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	158 962	179 250	38 500	24.2%	32 342	20.3%	28 203	15.7%	99 045	55.3%	23 068	49.9%	22.3%
Employee related costs	30 769	30 769	6 748	21.9%	4 817	15.7%	7 585	24.7%	19 149	62.2%	6 173	75.3%	22.9%
Remuneration of councillors	10 422	10 422	2 343	22.5%	1 747	16.8%	3 238	31.1%	7 328	70.3%	2 698	71.9%	20.0%
Debt impairment	1 284	1 284	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	24 900	24 900	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	15 126	15 126	363	2.4%	360	2.4%	693	4.6%	1 417	9.4%	-	-	(100.0%)
Contracted services	18 622	18 622	7 482	40.2%	2 923	15.7%	6 107	32.8%	16 512	88.7%	4 703	109.8%	29.9%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	57 838	78 127	21 564	37.3%	22 495	38.9%	10 581	13.5%	54 640	69.9%	9 495	62.4%	11.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(11 844)	(25 969)	28 006		6 753		3 445		38 204		(13 698)		
Transfers recognised - capital	29 012	29 012	9 489	32.7%	9 462	32.6%	23 615	81.4%	42 566	146.7%	24 912	141.0%	(5.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	17 168	3 043	37 495		16 215		27 060		80 770		11 214		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	17 168	3 043	37 495		16 215		27 060		80 770		11 214		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	17 168	3 043	37 495		16 215		27 060		80 770		11 214		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	17 168	3 043	37 495		16 215		27 060		80 770		11 214		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	58 010	49 111	11 998	20.7%	6 377	11.0%	4 870	9.9%	23 245	47.3%	3 090	33.6%	57.6%
National Government	29 012	29 012	6 865	23.7%	3 455	11.9%	4 870	16.8%	15 190	52.4%	-	39.6%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	29 012	29 012	6 865	23.7%	3 455	11.9%	4 870	16.8%	15 190	52.4%	-	39.6%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	28 998	20 099	5 133	17.7%	2 922	10.1%	-	-	8 055	40.1%	3 090	28.1%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	58 010	49 111	11 998	20.7%	6 377	11.0%	4 870	9.9%	23 245	47.3%	3 090	33.6%	57.6%
Governance and Administration	17 823	8 924	2 095	11.8%	2 922	16.4%	-	-	5 017	56.2%	-	74.3%	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	17 823	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	8 924	2 095	-	2 922	-	-	-	5 017	56.2%	-	74.3%	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	40 187	40 187	9 903	24.6%	3 455	8.6%	4 870	12.1%	18 228	45.4%	3 090	32.3%	57.6%
Planning and Development	40 187	40 187	9 903	24.6%	3 455	8.6%	4 870	12.1%	18 228	45.4%	3 090	32.3%	57.6%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	189 830	182 439	70 185	37.0%	48 974	25.8%	59 836	32.8%	178 995	98.1%	41 225	87.4%	45.1%
Property rates, penalties and collection charges	16 980	23 143	11 154	65.7%	47	.3%	4 585	19.8%	15 786	68.2%	1 711	87.6%	168.0%
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	28 268	12 668	1 762	6.2%	2 985	10.6%	2 578	20.3%	7 325	57.8%	6 960	47.9%	(63.0%)
Government - operating	114 030	114 730	47 235	41.4%	36 050	31.6%	27 631	24.1%	110 916	96.7%	25 220	94.9%	9.6%
Government - capital	29 012	29 012	9 462	32.6%	9 462	32.6%	23 615	81.4%	42 539	146.6%	6 943	103.6%	240.1%
Interest	1 540	2 885	573	37.2%	430	27.9%	1 427	49.5%	2 430	84.2%	392	99.3%	264.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(131 120)	(153 066)	(44 241)	33.7%	(46 100)	35.2%	(29 070)	19.0%	(119 411)	78.0%	(26 418)	74.8%	10.0%
Suppliers and employees	(131 120)	(153 066)	(44 241)	33.7%	(46 100)	35.2%	(29 070)	19.0%	(119 411)	78.0%	(26 418)	75.0%	10.0%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	58 710	29 372	25 944	44.2%	2 875	4.9%	30 766	104.7%	59 585	202.9%	14 808	116.8%	107.8%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(58 010)	(49 111)	(11 998)	20.7%	(6 377)	11.0%	(4 870)	9.9%	(23 245)	47.3%	(3 090)	34.5%	57.6%
Capital assets	(58 010)	(49 111)	(11 998)	20.7%	(6 377)	11.0%	(4 870)	9.9%	(23 245)	47.3%	(3 090)	34.5%	57.6%
Net Cash from/(used) Investing Activities	(58 010)	(49 111)	(11 998)	20.7%	(6 377)	11.0%	(4 870)	9.9%	(23 245)	47.3%	(3 090)	34.5%	57.6%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	700	(19 739)	13 946	1 992.2%	(3 502)	(500.3%)	25 896	(131.2%)	36 340	(184.1%)	11 717	(2 313.2%)	121.0%
Cash/cash equivalents at the year begin:	18 000	18 000	39 166	217.6%	53 112	295.1%	49 610	275.6%	39 166	217.6%	56 862	88.6%	(12.8%)
Cash/cash equivalents at the year end:	18 700	(1 739)	53 112	284.0%	49 610	265.3%	75 505	(4 343.1%)	75 505	(4 343.1%)	68 580	284.2%	10.1%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	18 421	100.0%	18 421	100.0%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	18 421	100.0%	18 421	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	9 700	100.0%	9 700	52.7%	-	-	-
Commercial	-	-	-	-	-	-	8 720	100.0%	8 720	47.3%	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	18 421	100.0%	18 421	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	66	100.0%	-	-	-	-	-	-	66	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	66	100.0%	-	-	-	-	-	-	66	100.0%

Contact Details

Municipal Manager	Mr Ashmar Khuduge	053 998 4455
Financial Manager	Ms Morufa Moloto	053 998 4455

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: DR RUTH SEGOMOTSI MOMPATI (DC39)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	332 155	353 050	137 936	41.5%	105 864	31.9%	-	-	243 800	69.1%	74 913	100.3%	(100.0%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 077	980	-	-	-	-	-	-	-	-	142	21.8%	(100.0%)
Interest earned - external investments	13 874	6 175	8 889	64.1%	2 542	18.3%	-	-	11 431	185.1%	3 997	159.8%	(100.0%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	316 979	345 845	128 634	40.6%	103 319	32.6%	-	-	231 953	67.1%	70 761	100.0%	(100.0%)
Other own revenue	225	50	414	183.8%	3	1.2%	-	-	416	832.8%	12	4.2%	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	382 060	287 143	65 595	17.2%	52 074	13.6%	-	-	117 669	41.0%	82 867	62.9%	(100.0%)
Employee related costs	131 645	93 731	26 695	20.3%	19 594	14.9%	-	-	46 289	49.4%	25 614	75.7%	(100.0%)
Remuneration of councillors	7 455	-	1 623	21.8%	1 565	21.0%	-	-	3 188	-	1 764	66.8%	(100.0%)
Debt impairment	1 000	50	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	47 243	21 020	-	-	-	-	-	-	-	-	-	-	-
Finance charges	10 928	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	113 659	102 000	17 842	15.7%	16 887	14.9%	-	-	34 728	34.0%	31 000	49.6%	(100.0%)
Other Materials	1 335	3 109	-	-	-	-	-	-	-	-	-	-	-
Contracted services	21 818	12 767	6 389	29.3%	3 737	17.1%	-	-	10 127	79.3%	1 405	113.8%	(100.0%)
Transfers and grants	15 720	20 340	5 240	33.3%	4 054	25.8%	-	-	9 294	45.7%	14 251	120.8%	(100.0%)
Other expenditure	31 256	34 126	7 807	25.0%	6 236	20.0%	-	-	14 043	41.2%	8 833	81.8%	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(49 905)	65 907	72 341		53 791		-		126 132		(7 954)		
Transfers recognised - capital	400 889	439 989	26 668	6.7%	16 822	4.2%	-	-	43 490	9.9%	33 139	27.4%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	350 984	505 896	99 009		70 612		-		169 622		25 186		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	350 984	505 896	99 009		70 612		-		169 622		25 186		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	350 984	505 896	99 009		70 612		-		169 622		25 186		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	350 984	505 896	99 009		70 612		-		169 622		25 186		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	396 025	441 885	26 825	6.8%	132 976	33.6%	-	-	159 801	36.2%	33 197	29.9%	(100.0%)
National Government	393 844	440 089	26 668	6.8%	132 896	33.7%	-	-	159 564	36.3%	33 139	29.8%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	393 844	440 089	26 668	6.8%	132 896	33.7%	-	-	159 564	36.3%	33 139	29.8%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 181	1 796	157	7.2%	81	3.7%	-	-	238	13.2%	57	57.8%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	396 025	441 885	26 825	6.8%	132 976	33.6%	-	-	159 801	36.2%	33 197	29.9%	(100.0%)
Governance and Administration	2 181	1 359	132	6.0%	74	3.4%	-	-	206	15.1%	53	62.2%	(100.0%)
Executive & Council	820	824	-	-	1	.2%	-	-	1	.2%	13	74.5%	(100.0%)
Budget & Treasury Office	400	308	45	11.2%	12	3.0%	-	-	57	18.4%	39	78.8%	(100.0%)
Corporate Services	961	227	87	9.0%	61	6.3%	-	-	147	64.9%	-	9.7%	-
Community and Public Safety	-	127	-	-	7	-	-	-	7	5.3%	3	17.3%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	127	-	-	7	-	-	-	7	5.3%	3	30.9%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	200	25	-	-	-	-	-	25	12.7%	2	1.8%	(100.0%)
Planning and Development	-	100	25	-	-	-	-	-	25	25.3%	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	100	-	-	-	-	-	-	-	-	2	-	(100.0%)
Trading Services	393 844	440 099	26 668	6.8%	132 896	33.7%	-	-	159 564	36.3%	33 139	29.8%	(100.0%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	393 844	440 099	26 668	6.8%	132 896	33.7%	-	-	159 564	36.3%	33 139	29.8%	(100.0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	100	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	733 044	731 742	267 399	36.5%	51 463	7.0%	-	-	318 862	43.6%	274 521	120.6%	(100.0%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	1 302	-	414	31.8%	3	.2%	-	-	416	-	183 649	17 846.4%	(100.0%)
Government - operating	316 979	316 979	133 426	42.1%	25 539	8.1%	-	-	158 966	50.2%	71 335	96.9%	(100.0%)
Government - capital	400 889	400 889	124 600	31.1%	23 396	5.8%	-	-	147 996	36.9%	15 540	84.8%	(100.0%)
Interest	13 874	13 874	8 959	64.6%	2 526	18.2%	-	-	11 484	82.8%	3 997	138.7%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(347 653)	(346 350)	(73 519)	21.1%	(21 912)	6.3%	-	-	(95 430)	27.6%	(86 154)	92.3%	(100.0%)
Suppliers and employees	(316 225)	(314 922)	(68 079)	21.5%	(18 461)	5.8%	-	-	(86 540)	27.5%	(71 903)	90.4%	(100.0%)
Finance charges	(10 928)	(10 928)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(20 500)	(20 500)	(5 440)	26.5%	(3 451)	16.8%	-	-	(8 890)	43.4%	(14 251)	119.6%	(100.0%)
Net Cash from/(used) Operating Activities	385 391	385 392	193 880	50.3%	29 552	7.7%	-	-	223 432	58.0%	188 367	149.0%	(100.0%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(396 025)	(395 864)	(25 173)	6.4%	(16 822)	4.2%	-	-	(41 995)	10.6%	(33 139)	39.8%	(100.0%)
Capital assets	(396 025)	(395 864)	(25 173)	6.4%	(16 822)	4.2%	-	-	(41 995)	10.6%	(33 139)	39.8%	(100.0%)
Net Cash from/(used) Investing Activities	(396 025)	(395 864)	(25 173)	6.4%	(16 822)	4.2%	-	-	(41 995)	10.6%	(33 139)	39.8%	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(10 800)	(10 800)	(3 603)	33.4%	(900)	8.3%	-	-	(4 503)	41.7%	(2 589)	132.3%	(100.0%)
Repayment of borrowing	(10 800)	(10 800)	(3 603)	33.4%	(900)	8.3%	-	-	(4 503)	41.7%	(2 589)	132.3%	(100.0%)
Net Cash from/(used) Financing Activities	(10 800)	(10 800)	(3 603)	33.4%	(900)	8.3%	-	-	(4 503)	41.7%	(2 589)	132.3%	(100.0%)
Net Increase/(Decrease) in cash held	(21 434)	(21 272)	165 104	(770.3%)	11 830	(55.2%)	-	-	176 934	(831.8%)	152 638	(1 486.1%)	(100.0%)
Cash/cash equivalents at the year begin:	72 406	72 406	82 499	113.9%	247 602	342.0%	-	-	82 499	113.9%	213 301	78.8%	(100.0%)
Cash/cash equivalents at the year end:	50 972	51 134	247 602	485.8%	259 433	509.0%	-	-	259 433	507.4%	365 939	1 004.1%	(100.0%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group													
Orgons of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Zebo Tshetlho	053 928 4712
Financial Manager	Ms Segomotso Phatudi	053 928 1418

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: CITY OF MATLOSANA (NW403)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	2 955 774	2 955 774	695 067	23.5%	-	-	-	-	695 067	23.5%	607 945	75.4%	(100.0%)
Property rates	378 837	378 837	99 187	26.2%	-	-	-	-	99 187	26.2%	50 737	61.0%	(100.0%)
Property rates - penalties and collection charges	-	-	-		-	-	-	-	-		-	-	-
Service charges - electricity revenue	838 331	838 331	180 080	21.5%	-	-	-	-	180 080	21.5%	188 035	68.2%	(100.0%)
Service charges - water revenue	639 296	639 296	130 093	20.3%	-	-	-	-	130 093	20.3%	111 469	72.1%	(100.0%)
Service charges - sanitation revenue	173 694	173 694	28 160	16.2%	-	-	-	-	28 160	16.2%	26 787	77.1%	(100.0%)
Service charges - refuse revenue	215 011	215 011	38 002	17.7%	-	-	-	-	38 002	17.7%	35 305	73.1%	(100.0%)
Service charges - other	15 000	15 000	52	3%	-	-	-	-	52	3%	1 912	15.8%	(100.0%)
Rental of facilities and equipment	6 587	6 587	875	13.3%	-	-	-	-	875	13.3%	1 372	65.2%	(100.0%)
Interest earned - external investments	2 500	2 500	-	-	-	-	-	-	-	-	2 640	141.3%	(100.0%)
Interest earned - outstanding debtors	161 884	161 884	54 548	33.7%	-	-	-	-	54 548	33.7%	39 816	105.8%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	7 452	7 452	325	4.4%	-	-	-	-	325	4.4%	157	11.6%	(100.0%)
Licences and permits	7 529	7 529	-	-	-	-	-	-	-	-	2 051	73.3%	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	364 262	364 262	151 565	41.6%	-	-	-	-	151 565	41.6%	88 711	98.5%	(100.0%)
Other own revenue	145 392	145 392	12 180	8.4%	-	-	-	-	12 180	8.4%	58 954	97.6%	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	3 277 018	3 277 018	409 103	12.5%	-	-	-	-	409 103	12.5%	585 700	65.6%	(100.0%)
Employee related costs	586 853	586 853	131 905	22.5%	-	-	-	-	131 905	22.5%	128 562	72.2%	(100.0%)
Remuneration of councillors	31 657	31 657	7 207	22.8%	-	-	-	-	7 207	22.8%	6 323	68.8%	(100.0%)
Debt impairment	462 621	462 621	-	-	-	-	-	-	-	-	91 881	75.0%	(100.0%)
Depreciation and asset impairment	492 000	492 000	102 639	20.9%	-	-	-	-	102 639	20.9%	39 412	57.9%	(100.0%)
Finance charges	11 000	11 000	562	5.1%	-	-	-	-	562	5.1%	2 206	49.8%	(100.0%)
Bulk purchases	837 563	837 563	130 263	15.6%	-	-	-	-	130 263	15.6%	186 049	62.8%	(100.0%)
Other Materials	126 791	126 791	5 742	4.5%	-	-	-	-	5 742	4.5%	23 403	51.2%	(100.0%)
Contracted services	48 251	48 251	1 245	2.6%	-	-	-	-	1 245	2.6%	7 557	45.9%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	680 281	680 281	29 540	4.3%	-	-	-	-	29 540	4.3%	100 307	69.4%	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(321 243)	(321 243)	285 964		-		-		285 964		22 245		
Transfers recognised - capital	173 747	173 747	71 164	41.0%	-	-	-	-	71 164	41.0%	34 633	102.2%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(147 496)	(147 496)	357 128		-		-		357 128		56 878		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(147 496)	(147 496)	357 128		-		-		357 128		56 878		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(147 496)	(147 496)	357 128		-		-		357 128		56 878		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(147 496)	(147 496)	357 128		-		-		357 128		56 878		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	213 747	213 747	45 502	21.3%	23 829	11.1%	-	-	69 331	32.4%	39 660	49.3%	(100.0%)
National Government	173 747	173 747	45 502	26.2%	23 829	13.7%	-	-	69 331	39.9%	37 436	68.2%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	173 747	173 747	45 502	26.2%	23 829	13.7%	-	-	69 331	39.9%	37 436	68.2%	(100.0%)
Borrowing	30 000	30 000	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 000	10 000	-	-	-	-	-	-	-	-	2 224	5.8%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	213 747	213 747	45 502	21.3%	23 829	11.1%	-	-	69 331	32.4%	39 660	49.3%	(100.0%)
Governance and Administration	40 000	40 000	-	-	-	-	-	-	-	-	1 522	31.6%	(100.0%)
Executive & Council	35 000	35 000	-	-	-	-	-	-	-	-	1 522	94.8%	(100.0%)
Budget & Treasury Office	5 000	5 000	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 952	10 952	-	-	-	-	-	-	-	-	489	13.7%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	10 952	10 952	-	-	-	-	-	-	-	-	489	15.5%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	91 220	91 220	41 811	45.8%	22 891	25.1%	-	-	64 702	70.9%	8 699	71.7%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	91 220	91 220	41 811	45.8%	22 891	25.1%	-	-	64 702	70.9%	8 699	71.7%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	71 576	71 576	3 691	5.2%	938	1.3%	-	-	4 629	6.5%	27 378	40.3%	(100.0%)
Electricity	21 904	21 904	3 691	16.9%	938	4.3%	-	-	4 629	21.1%	18 811	42.5%	(100.0%)
Water	42 187	42 187	-	-	-	-	-	-	-	-	2 688	27.4%	(100.0%)
Waste Water Management	7 484	7 484	-	-	-	-	-	-	-	-	5 879	56.2%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	1 573	62.5%	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	2 697 402	2 697 402	677 540	25.1%	-	-	-	-	677 540	25.1%	509 508	69.5%	(100.0%)
Property rates, penalties and collection charges	314 434	314 434	65 827	20.9%	-	-	-	-	65 827	20.9%	54 705	63.5%	(100.0%)
Service charges	1 594 557	1 594 557	281 331	17.6%	-	-	-	-	281 331	17.6%	273 885	54.9%	(100.0%)
Other revenue	166 959	166 959	107 644	64.5%	-	-	-	-	107 644	64.5%	53 383	146.3%	(100.0%)
Government - operating	359 968	359 968	151 565	42.1%	-	-	-	-	151 565	42.1%	92 309	99.5%	(100.0%)
Government - capital	178 041	178 041	71 164	40.0%	-	-	-	-	71 164	40.0%	35 203	102.6%	(100.0%)
Interest	83 442	83 442	9	-	-	-	-	-	9	-	22	4.5%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 484 764)	(2 484 764)	(556 570)	22.4%	-	-	-	-	(556 570)	22.4%	(448 922)	66.2%	(100.0%)
Suppliers and employees	(2 473 764)	(2 473 764)	(556 570)	22.5%	-	-	-	-	(556 570)	22.5%	(446 716)	66.3%	(100.0%)
Finance charges	(11 000)	(11 000)	-	-	-	-	-	-	-	-	(2 206)	49.8%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	212 637	212 637	120 970	56.9%	-	-	-	-	120 970	56.9%	60 586	97.3%	(100.0%)
Cash Flow from Investing Activities													
Receipts	10 000	10 000	(2 350)	(23.5%)	-	-	-	-	(2 350)	(23.5%)	6	193.3%	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	(1 832.4%)	-
Decrease in other non-current receivables	-	-	(2 367)	-	-	-	-	-	(2 367)	-	-	276.5%	-
Decrease (increase) in non-current investments	10 000	10 000	17	.2%	-	-	-	-	17	.2%	6	(3.3%)	(100.0%)
Payments	(213 589)	(213 589)	(38 621)	18.1%	-	-	-	-	(38 621)	18.1%	(39 660)	47.1%	(100.0%)
Capital assets	(213 589)	(213 589)	(38 621)	18.1%	-	-	-	-	(38 621)	18.1%	(39 660)	47.1%	(100.0%)
Net Cash from/(used) Investing Activities	(203 589)	(203 589)	(40 971)	20.1%	-	-	-	-	(40 971)	20.1%	(39 654)	47.9%	(100.0%)
Cash Flow from Financing Activities													
Receipts	30 000	30 000	(4 911)	(16.4%)	-	-	-	-	(4 911)	(16.4%)	(7 053)	(682.1%)	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	30 000	30 000	(5 042)	(16.8%)	-	-	-	-	(5 042)	(16.8%)	(3 399)	-	(100.0%)
Increase (decrease) in consumer deposits	-	-	131	-	-	-	-	-	131	-	(3 654)	(167.8%)	(100.0%)
Payments	(20 000)	(20 000)	(5 605)	28.0%	-	-	-	-	(5 605)	28.0%	(5 605)	81.6%	(100.0%)
Repayment of borrowing	(20 000)	(20 000)	(5 605)	28.0%	-	-	-	-	(5 605)	28.0%	(5 605)	81.6%	(100.0%)
Net Cash from/(used) Financing Activities	10 000	10 000	(10 516)	(105.2%)	-	-	-	-	(10 516)	(105.2%)	(12 658)	158.1%	(100.0%)
Net Increase/(Decrease) in cash held	19 048	19 048	69 483	364.8%	-	-	-	-	69 483	364.8%	8 274	254.2%	(100.0%)
Cash/cash equivalents at the year begin:	20 945	20 945	85 161	406.6%	-	-	-	-	85 161	406.6%	143 247	121.5%	(100.0%)
Cash/cash equivalents at the year end:	39 993	39 993	154 644	386.7%	-	-	-	-	154 644	386.7%	151 521	207.7%	(100.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group													
Orgons of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr T S R Nkhumise	018 487 8009
Financial Manager	Mr MKG Ramorwesi	018 487 8040

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MAQUASSI HILLS (NW404)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	375 237	375 237	116 241	31.0%	38 269	10.2%	81 695	21.8%	236 205	62.9%	67 438	77.7%	21.1%
Property rates	36 708	36 708	8 212	22.4%	5 458	14.9%	7 820	21.3%	21 489	58.5%	8 614	76.0%	(9.2%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	55 147	55 147	13 605	24.7%	6 618	12.0%	16 701	30.3%	36 924	67.0%	7 478	60.9%	123.3%
Service charges - water revenue	57 262	57 262	24 686	43.1%	8 002	14.0%	6 744	11.8%	39 431	68.9%	7 175	80.5%	(6.0%)
Service charges - sanitation revenue	33 135	33 135	8 055	24.3%	5 460	16.5%	7 702	23.2%	21 217	64.0%	5 215	67.9%	47.7%
Service charges - refuse revenue	15 534	15 534	3 952	25.4%	2 594	16.7%	3 426	22.1%	9 972	64.2%	2 454	70.9%	39.6%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	643	643	63	9.8%	60	9.4%	98	15.2%	221	34.4%	59	63.3%	66.5%
Interest earned - external investments	450	450	-	-	44	9.8%	22	5.0%	66	14.8%	58	61.9%	(61.3%)
Interest earned - outstanding debtors	51 975	51 975	15 029	28.9%	9 955	19.2%	16 477	31.7%	41 461	79.8%	9 260	71.2%	77.9%
Dividends received	2	2	2	104.6%	-	-	-	-	2	104.6%	-	72.2%	-
Fines	3 592	3 592	-	-	1	-	-	-	1	-	567	75.9%	(100.0%)
Licences and permits	9 693	9 693	2	-	1	-	0	-	3	-	1 930	79.4%	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	108 592	108 592	42 547	39.2%	-	-	22 430	20.7%	64 977	59.8%	23 505	90.4%	(4.6%)
Other own revenue	2 503	2 503	88	3.5%	77	3.1%	275	11.0%	439	17.6%	1 124	196.0%	(75.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	371 460	371 460	49 533	13.3%	33 168	8.9%	57 171	15.4%	139 872	37.7%	62 584	46.0%	(8.6%)
Employee related costs	86 199	86 199	14 988	17.4%	10 447	12.1%	16 734	19.4%	42 169	48.9%	16 980	73.3%	(1.5%)
Remuneration of councillors	8 191	8 191	184	2.3%	1 363	16.6%	177	2.2%	1 724	21.1%	1 999	72.8%	(91.2%)
Debt impairment	52 774	52 774	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	42 684	42 684	-	-	-	-	-	-	-	-	-	-	-
Finance charges	4 150	4 150	44	1.0%	68	1.7%	165	4.0%	277	6.7%	-	-	(100.0%)
Bulk purchases	100 163	100 163	20 883	20.8%	16 089	16.1%	25 104	25.1%	62 076	62.0%	28 848	69.5%	(13.0%)
Other Materials	16 193	16 193	467	2.9%	1 228	7.6%	1 201	7.4%	2 895	17.9%	-	-	(100.0%)
Contracted services	30 700	30 700	9 684	31.5%	1 287	4.2%	8 797	28.7%	19 768	64.4%	4 232	79.0%	107.8%
Transfers and grants	371	371	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	30 035	30 035	3 283	10.9%	2 686	8.9%	4 994	16.6%	10 963	36.5%	10 524	73.3%	(52.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	3 777	3 777	66 708		5 101		24 524		96 333		4 854		
Transfers recognised - capital	48 420	48 420	11 458	23.7%	-	-	4 121	8.5%	15 579	32.2%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	52 197	52 197	78 166		5 101		28 645		111 912		4 854		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	52 197	52 197	78 166		5 101		28 645		111 912		4 854		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	52 197	52 197	78 166		5 101		28 645		111 912		4 854		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	52 197	52 197	78 166		5 101		28 645		111 912		4 854		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	48 419	48 419	15 473	32.0%	20 057	41.4%	5 338	11.0%	40 869	84.4%	5 260	32.2%	1.5%
National Government	46 254	46 254	15 458	33.4%	20 035	43.3%	5 168	11.2%	40 661	87.9%	5 240	31.2%	(1.4%)
Provincial Government	540	540	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	46 794	46 794	15 458	33.0%	20 035	42.8%	5 168	11.0%	40 661	86.9%	5 240	31.0%	(1.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 625	1 625	16	1.0%	22	1.4%	170	10.5%	208	12.8%	20	-	767.3%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	48 419	48 419	15 473	32.0%	20 057	41.4%	5 338	11.0%	40 869	84.4%	5 260	32.2%	1.5%
Governance and Administration	1 742	1 742	1 068	61.3%	1 563	89.8%	170	9.8%	2 802	160.8%	-	-	(100.0%)
Executive & Council	1 678	1 678	1 053	62.7%	1 541	91.8%	170	10.1%	2 764	164.7%	-	-	(100.0%)
Budget & Treasury Office	64	64	16	24.4%	22	34.9%	-	-	38	59.3%	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	540	540	-	-	-	-	-	-	-	-	20	83.5%	(100.0%)
Community & Social Services	540	540	-	-	-	-	-	-	-	-	20	83.5%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	4 488	4 488	374	8.3%	-	-	226	5.0%	600	13.4%	-	73.2%	(100.0%)
Planning and Development	40	40	374	935.2%	-	-	226	564.5%	600	1 499.8%	-	-	(100.0%)
Road Transport	4 448	4 448	-	-	-	-	-	-	-	-	-	72.8%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	41 650	41 650	14 031	33.7%	18 494	44.4%	4 942	11.9%	37 467	90.0%	5 240	23.4%	(5.7%)
Electricity	5 850	5 850	293	5.0%	1 951	33.4%	2 544	43.5%	4 788	81.8%	192	39.6%	1 227.8%
Water	35 000	35 000	13 408	38.3%	16 181	46.2%	760	2.2%	30 350	86.7%	-	23.1%	(100.0%)
Waste Water Management	800	800	330	41.2%	362	45.2%	1 638	204.8%	2 330	291.2%	5 049	19.7%	(67.6%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	324 763	324 763	172 375	53.1%	98 094	30.2%	41 044	12.6%	311 513	95.9%	154 200	77.9%	(73.4%)
Property rates, penalties and collection charges	18 354	18 354	3 566	19.4%	3 339	18.2%	2 690	14.7%	9 595	52.3%	4 020	35.0%	(33.1%)
Service charges	80 539	80 539	15 187	18.9%	13 981	17.4%	8 847	11.0%	38 014	47.2%	17 555	30.9%	(49.6%)
Other revenue	15 790	15 790	49 852	315.7%	45 439	287.8%	20 911	132.4%	116 202	735.9%	107 762	1 422.5%	(80.6%)
Government - operating	108 592	108 592	44 942	41.4%	32 099	29.6%	-	-	77 041	70.9%	23 505	96.4%	(100.0%)
Government - capital	48 420	48 420	58 495	120.8%	2 535	5.2%	7 924	16.4%	68 954	142.4%	-	-	(100.0%)
Interest	1 093	1 093	334	30.5%	700	64.1%	673	61.5%	1 706	156.1%	1 359	4.5%	(50.5%)
Dividends	51 975	51 975	-	-	-	-	-	-	-	-	-	-	-
Payments	(276 002)	(276 002)	(116 558)	42.2%	(82 260)	29.8%	(29 935)	10.8%	(228 753)	82.9%	(146 628)	132.3%	(79.6%)
Suppliers and employees	(271 481)	(271 481)	(114 029)	42.0%	(81 245)	29.9%	(29 935)	11.0%	(225 208)	83.0%	(146 628)	133.6%	(79.6%)
Finance charges	(4 150)	(4 150)	(2 529)	60.9%	(1 016)	24.5%	-	-	(3 544)	85.4%	-	60.9%	-
Transfers and grants	(371)	(371)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	48 761	48 761	55 817	114.5%	15 834	32.5%	11 109	22.8%	82 760	169.7%	7 572	14.8%	46.7%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(48 420)	(48 420)	(58 495)	120.8%	(13 577)	28.0%	(5 924)	12.2%	(77 996)	161.1%	(6 945)	(49.0%)	(14.7%)
Capital assets	(48 420)	(48 420)	(58 495)	120.8%	(13 577)	28.0%	(5 924)	12.2%	(77 996)	161.1%	(6 945)	(49.0%)	(14.7%)
Net Cash from/(used) Investing Activities	(48 420)	(48 420)	(58 495)	120.8%	(13 577)	28.0%	(5 924)	12.2%	(77 996)	161.1%	(6 945)	(48.7%)	(14.7%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	342	342	(2 678)	(783.8%)	2 256	660.5%	5 185	1 517.9%	4 764	1 394.6%	627	(5.3%)	726.7%
Cash/cash equivalents at the year begin:	9 521	9 521	2 893	30.4%	215	2.3%	2 472	26.0%	2 893	30.4%	(13 129)	(31.0%)	(118.8%)
Cash/cash equivalents at the year end:	9 863	9 863	215	2.2%	2 472	25.1%	7 657	77.6%	7 657	77.6%	(12 501)	(4.4%)	(161.2%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group													
Orgons of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	3 877	52.5%	3 506	47.5%	-	-	-	-	7 383	4.4%
Bulk Water	4 760	3.4%	4 684	3.4%	5 319	3.8%	124 800	89.4%	139 562	83.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	4 906	100.0%	4 906	2.9%
Trade Creditors	138	5.1%	2 532	93.7%	2	.1%	31	1.2%	2 703	1.6%
Auditor-General	59	2.5%	63	2.7%	803	34.3%	1 414	60.5%	2 338	1.4%
Other	2 971	28.0%	3 375	31.8%	547	5.1%	3 727	35.1%	10 619	6.3%
Total	11 804	7.0%	14 160	8.5%	6 670	4.0%	134 878	80.5%	167 511	100.0%

Contact Details

Municipal Manager	Mr Scotch Lehloenya	018 596 3025
Financial Manager	Mr Johannes Mogoemang	018 596 3025

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: J B MARKS (NW405)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	1 572 913	1 416 543	143 681	9.1%	328 304	20.9%	379 223	26.8%	851 208	60.1%	272 381	77.7%	39.2%
Property rates	171 632	164 403	(1 151)	(.7%)	43 016	25.1%	41 633	25.3%	83 498	50.8%	38 173	72.1%	9.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	657 704	664 358	46 854	7.1%	190 116	28.9%	148 049	22.3%	385 019	58.0%	109 621	70.9%	35.1%
Service charges - water revenue	101 335	101 912	(2 070)	(2.0%)	32 292	31.9%	10 407	10.2%	40 629	39.9%	16 905	68.9%	(38.4%)
Service charges - sanitation revenue	68 786	62 792	(259)	(.4%)	17 635	25.6%	18 235	29.0%	35 612	56.7%	15 811	85.0%	15.3%
Service charges - refuse revenue	61 489	58 258	(172)	(.3%)	16 039	26.1%	16 151	27.7%	32 018	55.0%	14 206	84.6%	13.7%
Service charges - other	-	-	1	-	21	-	62	-	85	-	9	-	589.6%
Rental of facilities and equipment	4 506	3 436	455	10.1%	1 263	28.0%	1 058	30.8%	2 776	80.8%	991	126.4%	6.8%
Interest earned - external investments	9 000	7 200	1 615	17.9%	17 813	197.9%	9 901	137.5%	29 328	407.3%	3 792	55.4%	161.1%
Interest earned - outstanding debtors	10 080	21 500	-	-	-	-	-	-	-	-	-	55.7%	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	115 663	80 618	216	.2%	3 736	3.2%	2 167	2.7%	6 119	7.6%	1 970	7.1%	10.0%
Licences and permits	14 784	13 278	1 300	8.8%	688	4.7%	1 044	7.9%	3 032	22.8%	1 321	101.6%	(21.0%)
Agency services	-	-	66	-	55	-	39	-	160	-	91	-	(56.9%)
Transfers recognised - operational	343 889	228 089	92 404	26.9%	-	-	125 249	54.9%	217 653	95.4%	64 567	130.9%	94.0%
Other own revenue	14 047	10 699	4 421	31.5%	5 630	40.1%	5 227	48.9%	15 278	142.8%	4 924	129.3%	6.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 711 554	1 748 204	290 364	17.0%	322 631	18.9%	245 533	14.0%	858 528	49.1%	329 518	63.6%	(25.5%)
Employee related costs	430 067	419 084	79 041	18.4%	83 779	19.5%	57 699	13.8%	220 518	52.6%	83 796	67.8%	(31.1%)
Remuneration of councillors	23 357	30 709	5 915	25.3%	5 914	25.3%	5 546	18.1%	17 375	56.6%	6 223	84.0%	(10.9%)
Debt impairment	90 501	90 501	7 000	7.7%	7 000	7.7%	7 000	7.7%	21 000	23.2%	5 950	22.7%	17.6%
Depreciation and asset impairment	216 792	226 792	29	-	-	-	-	-	29	-	52 530	63.6%	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	540 650	540 650	114 417	21.2%	108 865	20.1%	99 579	18.4%	322 860	59.7%	99 430	64.1%	.1%
Other Materials	15 086	118 311	-	-	-	-	-	-	-	-	1 313	18.3%	(100.0%)
Contracted services	105 944	103 883	20 190	19.1%	38 913	36.7%	14 237	13.7%	73 340	70.6%	19 177	85.6%	(25.8%)
Transfers and grants	-	-	18 470	-	23 418	-	573	-	42 461	-	23 171	-	(97.5%)
Other expenditure	289 157	218 275	45 303	15.7%	54 741	18.9%	60 900	27.9%	160 945	73.7%	37 928	60.4%	60.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(138 641)	(331 661)	(146 683)		5 673		133 690		(7 320)		(57 137)		
Transfers recognised - capital	-	115 800	-	-	-	-	-	-	-	-	4 009	45.0%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(138 641)	(215 861)	(146 683)		5 673		133 690		(7 320)		(53 128)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(138 641)	(215 861)	(146 683)		5 673		133 690		(7 320)		(53 128)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(138 641)	(215 861)	(146 683)		5 673		133 690		(7 320)		(53 128)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(138 641)	(215 861)	(146 683)		5 673		133 690		(7 320)		(53 128)		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	241 498	243 329	19 918	8.2%	78 005	32.3%	32 489	13.4%	130 412	53.6%	51 752	54.4%	(37.2%)
National Government	116 300	183 565	-	-	-	-	-	-	-	-	15 008	60.7%	(100.0%)
Provincial Government	1 200	1 978	-	-	-	-	-	-	-	-	-	1 524.4%	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	19 918	-	78 005	-	32 489	-	130 412	-	-	-	(100.0%)
Transfers recognised - capital	117 500	185 543	19 918	17.0%	78 005	66.4%	32 489	17.5%	130 412	70.3%	15 008	62.6%	116.5%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	123 998	57 787	-	-	-	-	-	-	-	-	36 745	48.7%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	241 498	243 329	19 918	8.2%	78 005	32.3%	32 489	13.4%	130 412	53.6%	51 752	54.4%	(37.2%)
Governance and Administration	11 169	8 204	49	.4%	242	2.2%	1 085	13.2%	1 375	16.8%	853	33.8%	27.2%
Executive & Council	2 698	3 248	18	.7%	132	4.9%	377	11.6%	527	16.2%	826	36.9%	(54.3%)
Budget & Treasury Office	8 471	395	30	.4%	-	-	4	1.1%	34	8.6%	8	11.8%	(47.7%)
Corporate Services	1	4 560	1	99.9%	110	9 145.8%	703	15.4%	814	17.9%	19	19.7%	3 673.0%
Community and Public Safety	39 763	22 969	2 533	6.4%	7 202	18.1%	3 749	16.3%	13 483	58.7%	3 690	38.6%	1.6%
Community & Social Services	11 565	1 978	-	-	248	2.1%	1 253	63.3%	1 501	75.9%	24	3.8%	5 033.6%
Sport And Recreation	14 890	7 150	39	.3%	5 623	37.8%	1 225	17.1%	6 886	96.3%	2 557	53.4%	(52.1%)
Public Safety	12 968	13 217	2 494	19.2%	1 315	10.1%	940	7.1%	4 749	35.9%	1 109	44.5%	(15.2%)
Housing	340	624	-	-	16	4.6%	331	53.0%	347	55.5%	-	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	54 170	72 536	6 433	11.9%	13 938	25.7%	657	.9%	21 028	29.0%	14 834	92.3%	(95.6%)
Planning and Development	11 670	10 670	2 187	18.7%	91	.8%	204	1.9%	2 483	23.3%	2	100.1%	12 842.2%
Road Transport	42 500	51 489	4 116	9.7%	13 808	32.5%	456	.9%	18 379	35.7%	14 820	92.0%	(96.9%)
Environmental Protection	-	10 377	130	-	39	-	(3)	-	166	1.6%	13	98.9%	(124.2%)
Trading Services	136 396	139 620	10 904	8.0%	56 623	41.5%	26 999	19.3%	94 526	67.7%	32 375	49.3%	(16.6%)
Electricity	58 300	25 545	634	1.1%	3 697	6.3%	-	-	4 332	17.0%	12 044	65.7%	(100.0%)
Water	57 596	114 075	1 321	2.3%	31 578	54.8%	7 881	6.9%	40 780	35.7%	3 093	53.0%	154.8%
Waste Water Management	20 500	-	8 948	43.6%	21 348	104.1%	16 092	-	46 387	-	17 238	44.0%	(6.7%)
Waste Management	-	-	-	-	-	-	3 027	-	3 027	-	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	1 366 266	1 299 966	418 189	30.6%	358 832	26.3%	303 576	23.4%	1 080 596	83.1%	387 353	89.2%	(21.6%)
Property rates, penalties and collection charges	155 887	139 743	41 930	26.9%	32 137	20.6%	37 348	26.7%	111 415	79.7%	36 201	79.6%	3.2%
Service charges	787 574	754 221	235 810	29.9%	222 447	28.2%	193 196	25.6%	651 453	86.4%	212 416	80.3%	(9.0%)
Other revenue	59 836	33 413	6 458	10.8%	8 305	13.9%	9 536	28.5%	24 299	72.7%	46 428	169.1%	(79.5%)
Government - operating	226 889	226 889	95 448	42.1%	69 913	30.8%	53 596	23.6%	218 957	96.5%	52 974	134.0%	1.2%
Government - capital	117 000	117 000	36 928	31.6%	21 317	18.2%	-	-	58 245	49.8%	34 591	63.8%	(100.0%)
Interest	19 080	28 700	1 615	8.5%	4 713	24.7%	9 901	34.5%	16 228	56.5%	4 743	70.9%	108.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 404 262)	(1 430 912)	(442 567)	31.5%	(318 631)	22.7%	(357 355)	25.0%	(1 118 554)	78.2%	(328 999)	78.1%	8.6%
Suppliers and employees	(1 404 262)	(1 424 652)	(427 128)	30.4%	(295 213)	21.0%	(347 494)	24.4%	(1 069 834)	75.1%	(319 024)	77.3%	8.9%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(6 259)	(15 439)	-	(23 418)	-	(9 861)	157.5%	(48 719)	778.3%	(9 975)	-	(1.1%)
Net Cash from/(used) Operating Activities	(37 995)	(130 945)	(24 378)	64.2%	40 201	(105.8%)	(53 779)	41.1%	(37 957)	29.0%	58 354	219.4%	(192.2%)
Cash Flow from Investing Activities													
Receipts	202 000	235 000	87 256	43.2%	90 543	44.8%	135 815	57.8%	313 614	133.5%	-	12.5%	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	24 000	34 000	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	178 000	201 000	87 256	49.0%	-	-	-	-	87 256	43.4%	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	90 543	-	135 815	-	226 358	-	-	-	(100.0%)
Payments	(241 498)	(243 329)	(19 386)	8.0%	(78 005)	32.3%	(33 489)	13.8%	(130 880)	53.8%	(51 752)	55.1%	(35.3%)
Capital assets	(241 498)	(243 329)	(19 386)	8.0%	(78 005)	32.3%	(33 489)	13.8%	(130 880)	53.8%	(51 752)	55.1%	(35.3%)
Net Cash from/(used) Investing Activities	(39 498)	(8 329)	67 870	(171.8%)	12 538	(31.7%)	102 325	(1 228.5%)	182 734	(2 193.9%)	(51 752)	56.3%	(297.7%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	3 100	-	-	-	3 100	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	3 100	-	-	-	3 100	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	3 100	-	-	-	3 100	-	-	-	-
Net Increase/(Decrease) in cash held	(77 493)	(139 275)	43 492	(56.1%)	55 839	(72.1%)	48 546	(34.9%)	147 877	(106.2%)	6 602	(52.8%)	635.3%
Cash/cash equivalents at the year begin:	153 051	144 042	191 935	125.4%	235 427	153.8%	291 266	202.2%	191 935	133.2%	258 843	106.9%	12.5%
Cash/cash equivalents at the year end:	75 558	4 767	235 427	311.6%	291 266	385.5%	339 812	7 127.8%	339 812	7 127.8%	265 445	(2 813.4%)	28.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	7 097	11.0%	2 949	4.6%	1 890	2.9%	52 686	81.5%	64 621	16.6%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	39 776	35.4%	11 076	9.8%	7 378	6.6%	54 237	48.2%	112 467	29.0%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 251	13.7%	4 544	6.7%	3 787	5.6%	49 977	74.0%	67 559	17.4%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 478	11.6%	1 838	4.7%	1 509	3.9%	30 884	79.8%	38 709	10.0%	-	-	-
Receivables from Exchange Transactions - Waste Management	4 161	13.7%	1 945	6.4%	1 411	4.6%	22 890	75.3%	30 406	7.8%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(1)	(.8%)	6	5.2%	5	4.0%	110	91.6%	120	-	-	-	-
Interest on Arrear Debtor Accounts	2 866	7.1%	2 930	7.2%	2 753	6.8%	31 873	78.8%	40 423	10.4%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(11 466)	(33.6%)	2 677	7.9%	1 919	5.6%	40 967	120.1%	34 098	8.8%	-	-	-
Total By Income Source	56 162	14.5%	27 965	7.2%	20 651	5.3%	283 625	73.0%	388 403	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	10 647	22.7%	6 836	14.5%	5 097	10.8%	24 412	51.9%	46 991	12.1%	-	-	-
Commercial	17 775	35.5%	2 062	4.1%	1 426	2.8%	28 809	57.5%	50 072	12.9%	-	-	-
Households	26 605	9.1%	19 838	6.8%	14 128	4.9%	230 404	79.2%	290 975	74.9%	-	-	-
Other	1 135	310.7%	(770)	(210.7%)	(0)	-	(0)	-	365	.1%	-	-	-
Total By Customer Group	56 162	14.5%	27 965	7.2%	20 651	5.3%	283 625	73.0%	388 403	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	10 019	46.9%	-	-	-	-	11 339	53.1%	21 358	58.9%
Bulk Water	-	-	-	-	-	-	8 716	100.0%	8 716	24.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(192)	(3.1%)	115	1.9%	150	2.4%	6 130	98.8%	6 204	17.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	9 828	27.1%	115	.3%	150	.4%	26 185	72.2%	36 278	100.0%

Contact Details

Municipal Manager	Mrs Nomathemba Emily Mokgethi	018 299 5003
Financial Manager	Mr Thapelo Zubane	018 299 5151

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: DR KENNETH KAUNDA (DC40)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	180 843	180 843	74 749	41.3%	57 111	31.6%	957	.5%	132 818	73.4%	44 525	70.8%	(97.9%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	2 160	2 160	811	37.6%	155	7.2%	500	23.1%	1 467	67.9%	519	79.4%	(3.7%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	5	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	178 673	178 673	73 938	41.4%	56 956	31.9%	388	.2%	131 282	73.5%	43 982	70.7%	(99.1%)
Other own revenue	10	10	-	-	-	-	69	689.4%	69	689.4%	(20)	14.5%	(440.4%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	39	-	(100.0%)
Operating Expenditure	175 805	178 059	43 718	24.9%	27 104	15.4%	40 388	22.7%	111 211	62.5%	39 132	67.6%	3.2%
Employee related costs	87 435	83 805	22 822	26.1%	13 072	15.0%	21 083	25.2%	56 977	68.0%	20 096	73.7%	4.9%
Remuneration of councillors	9 477	9 477	2 266	23.9%	1 542	16.3%	2 575	27.2%	6 383	67.3%	2 379	73.0%	8.2%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	4 915	4 921	-	-	-	-	-	-	-	-	2 601	85.3%	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	3 446	3 241	563	16.4%	735	21.3%	840	25.9%	2 139	66.0%	197	25.5%	326.4%
Contracted services	38 582	40 291	11 867	30.8%	7 890	20.4%	7 667	19.0%	27 424	68.1%	677	49.9%	1 032.3%
Transfers and grants	5 792	7 130	1 562	27.0%	656	11.3%	814	11.4%	3 032	42.5%	8 373	60.6%	(90.3%)
Other expenditure	26 138	29 174	4 637	17.7%	3 209	12.3%	7 409	25.4%	15 256	52.3%	4 808	64.3%	54.1%
Loss on disposal of PPE	20	20	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	5 038	2 784	31 031		30 008		(39 432)		21 607		5 393		
Transfers recognised - capital	-	-	1 719	-	-	-	-	-	1 719	-	-	2 258.4%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	5 038	2 784	32 750		30 008		(39 432)		23 326		5 393		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	5 038	2 784	32 750		30 008		(39 432)		23 326		5 393		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	5 038	2 784	32 750		30 008		(39 432)		23 326		5 393		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	5 038	2 784	32 750		30 008		(39 432)		23 326		5 393		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	9 905	7 705	1 375	13.9%	943	9.5%	4 364	56.6%	6 682	86.7%	-	-	(100.0%)
National Government	-	-	1 375	-	-	-	-	-	1 375	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	1 375	-	-	-	-	-	1 375	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	9 905	7 705	-	-	943	9.5%	4 364	56.6%	5 306	68.9%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	9 905	7 705	1 375	13.9%	943	9.5%	4 364	56.6%	6 682	86.7%	-	-	(100.0%)
Governance and Administration	9 390	7 160	1 375	14.6%	917	9.8%	4 323	60.4%	6 615	92.4%	-	-	(100.0%)
Executive & Council	410	430	1	.3%	11	2.7%	11	2.7%	24	5.6%	-	-	(100.0%)
Budget & Treasury Office	8 940	6 670	1 362	15.2%	894	10.0%	4 299	64.5%	6 555	98.3%	-	-	(100.0%)
Corporate Services	40	60	12	30.2%	12	31.0%	12	20.2%	37	61.0%	-	-	(100.0%)
Community and Public Safety	410	430	-	-	26	6.2%	-	-	26	5.9%	-	-	-
Community & Social Services	20	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	390	430	-	-	26	6.5%	-	-	26	5.9%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	105	115	-	-	-	-	41	35.4%	41	35.4%	-	-	(100.0%)
Planning and Development	20	30	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	85	85	-	-	-	-	41	47.9%	41	47.9%	-	-	(100.0%)
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	180 833	180 843	76 468	42.3%	72 181	39.9%	957	.5%	149 606	82.7%	44 496	98.2%	(97.8%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	-	10	-	-	-	-	69	689.4%	69	689.4%	34	188.1%	103.0%
Government - operating	178 673	178 673	75 657	42.3%	71 845	40.2%	388	.2%	147 890	82.8%	43 943	99.7%	(99.1%)
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	2 160	2 160	811	37.6%	335	15.5%	500	23.1%	1 647	76.2%	519	74.5%	(3.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(170 870)	(173 118)	(42 961)	25.1%	(41 343)	24.2%	(40 388)	23.3%	(124 693)	72.0%	(39 132)	72.6%	3.2%
Suppliers and employees	(165 078)	(165 988)	(41 399)	25.1%	(40 205)	24.4%	(39 574)	23.8%	(121 178)	73.0%	(28 158)	72.0%	40.5%
Finance charges	-	-	-	-	-	-	-	-	-	-	(2 601)	-	(100.0%)
Transfers and grants	(5 792)	(7 130)	(1 562)	27.0%	(1 138)	19.7%	(814)	11.4%	(3 515)	49.3%	(8 373)	68.7%	(90.3%)
Net Cash from/(used) Operating Activities	9 963	7 725	33 507	336.3%	30 838	309.5%	(39 432)	(510.4%)	24 913	322.5%	5 364	1 307.7%	(835.1%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(9 905)	(7 705)	(1 375)	13.9%	(1 768)	17.9%	(1 012)	13.1%	(4 156)	53.9%	-	2.0%	(100.0%)
Capital assets	(9 905)	(7 705)	(1 375)	13.9%	(1 768)	17.9%	(1 012)	13.1%	(4 156)	53.9%	-	2.0%	(100.0%)
Net Cash from/(used) Investing Activities	(9 905)	(7 705)	(1 375)	13.9%	(1 768)	17.9%	(1 012)	13.1%	(4 156)	53.9%	-	2.0%	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	58	20	32 132	55 346.1%	29 070	50 071.6%	(40 444)	(201 654.6%)	20 757	103 497.4%	5 364	(4 597.9%)	(854.0%)
Cash/cash equivalents at the year begin:	3 448	13 745	3 448	100.0%	35 580	1 031.8%	64 650	470.3%	3 448	25.1%	42 974	-	50.4%
Cash/cash equivalents at the year end:	3 506	13 765	35 580	1 014.7%	64 650	1 843.8%	24 206	175.8%	24 206	175.8%	48 338	648.9%	(49.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group													
Orgons of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Ms S Lesupi	018 473 8016
Financial Manager	Jerry Mononela	018 473 8042

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CAPE TOWN (CPT)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

R thousands	2017/18 Budget Main appropriation	2017/18 Budget Adjusted Budget	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter 1st Q as % of Main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter 2nd Q as % of Main appropriation	2017/18 Third Quarter Actual Expenditure	2017/18 Third Quarter 3rd Q as % of adjusted budget	2017/18 Year to Date Actual Expenditure	2017/18 Year to Date Total Expenditure as % of adjusted budget	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	38 292 542	36 936 733	9 938 252	26.0%	9 565 056	25.0%	9 578 263	25.9%	29 081 572	78.7%	9 208 952	76.8%	4.0%
Property rates	8 662 350	8 694 931	2 162 493	25.0%	2 106 837	24.3%	2 178 749	25.1%	6 448 079	74.2%	1 991 030	79.4%	9.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	11 942 587	11 942 546	3 178 128	26.6%	2 879 642	24.1%	2 798 818	23.4%	8 856 587	74.2%	2 872 762	75.1%	(2.6%)
Service charges - water revenue	3 933 401	2 654 743	781 340	19.9%	688 428	17.5%	870 129	32.8%	2 339 898	88.1%	1 071 002	80.2%	(18.8%)
Service charges - sanitation revenue	2 092 272	1 521 522	369 150	17.6%	341 166	16.3%	469 737	30.9%	1 180 053	77.6%	461 584	74.1%	1.8%
Service charges - refuse revenue	1 341 882	1 065 173	322 403	24.0%	324 336	24.2%	143 303	13.5%	790 042	74.2%	297 841	73.6%	(51.9%)
Service charges - other	-	573	9	-	-	-	282 987	49 374.7%	282 996	49 376.3%	154 502	69.6%	83.2%
Rental of facilities and equipment	661 847	596 985	161 628	24.4%	150 935	22.8%	146 882	24.6%	459 445	77.0%	127 516	73.8%	15.2%
Interest earned - external investments	785 328	905 328	219 927	28.0%	207 759	26.5%	220 094	24.3%	647 780	71.6%	207 803	92.9%	5.9%
Interest earned - outstanding debtors	284 131	284 131	75 069	26.4%	71 506	25.2%	75 892	26.7%	222 467	78.3%	70 794	82.1%	7.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 146 414	1 243 623	379 938	33.1%	516 780	45.1%	338 715	27.2%	1 235 434	99.3%	122 045	40.7%	177.5%
Licences and permits	43 749	43 749	12 072	27.6%	11 882	27.2%	13 619	31.1%	37 573	85.9%	11 350	103.5%	20.0%
Agency services	162 771	162 771	46 498	28.6%	55 427	34.1%	50 013	30.7%	151 937	93.3%	49 478	87.6%	1.1%
Transfers recognised - operational	6 455 942	7 032 529	2 017 970	31.3%	1 988 631	30.8%	1 713 767	24.4%	5 720 367	81.3%	900 967	69.8%	90.2%
Other own revenue	738 369	748 630	208 851	28.3%	222 578	30.1%	243 985	32.6%	675 415	90.2%	862 114	99.3%	(71.7%)
Gains on disposal of PPE	41 500	39 500	2 777	6.7%	(852)	(2.1%)	31 574	79.9%	33 500	84.8%	8 164	20.2%	286.7%
Operating Expenditure	38 322 274	37 341 707	8 022 361	20.9%	8 974 225	23.4%	7 732 232	20.7%	24 728 817	66.2%	7 481 319	63.7%	3.4%
Employee related costs	12 146 477	11 606 103	2 795 052	23.0%	3 344 887	27.5%	2 475 277	21.3%	8 615 216	74.2%	2 443 033	73.3%	1.3%
Remuneration of councillors	155 787	155 565	35 718	22.9%	35 893	23.0%	44 177	28.4%	115 787	74.4%	34 548	67.8%	27.9%
Debt impairment	2 509 038	2 491 485	557 745	22.2%	561 576	22.4%	673 529	27.0%	1 792 850	72.0%	412 230	45.0%	63.4%
Depreciation and asset impairment	3 277 476	3 225 455	634 080	19.3%	607 946	18.5%	630 610	19.6%	1 872 636	58.1%	583 797	67.7%	8.0%
Finance charges	1 138 893	993 252	205 956	18.1%	210 884	18.5%	185 056	18.6%	601 897	60.6%	173 202	57.9%	6.8%
Bulk purchases	8 540 135	8 742 293	2 083 935	24.4%	1 783 679	20.9%	1 698 472	19.4%	5 566 086	63.7%	1 715 454	66.6%	(1.0%)
Other Materials	1 234 424	1 198 115	238 177	19.3%	353 039	28.6%	289 703	24.2%	880 919	73.5%	130 130	62.9%	122.6%
Contracted services	6 132 601	6 183 924	811 570	13.2%	1 387 729	22.6%	1 240 554	20.1%	3 439 854	55.6%	827 429	49.9%	49.9%
Transfers and grants	140 985	413 950	82 054	58.2%	93 339	66.2%	90 680	21.9%	266 073	64.3%	23 987	72.8%	278.0%
Other expenditure	3 046 070	2 331 103	577 879	19.0%	594 985	19.5%	403 023	17.3%	1 575 888	67.6%	1 137 216	59.3%	(64.6%)
Loss on disposal of PPE	387	462	194	50.1%	267	69.0%	1 150	248.8%	1 611	348.5%	293	-	292.8%
Surplus/(Deficit)	(29 732)	(404 975)	1 915 892		590 832		1 846 032		4 352 755		1 727 633		
Transfers recognised - capital	2 353 735	2 236 872	232 441	9.9%	387 220	16.5%	277 501	12.4%	897 162	40.1%	436 620	55.6%	(36.4%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	(1 189)	-	(1 189)	-	-	250.2%	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	2 324 003	1 831 897	2 148 333		978 051		2 122 343		5 248 727		2 164 253		
Taxation	-	-	5 851	-	2 368	-	2 232	-	10 451	-	-	(69.8%)	(100.0%)
Surplus/(Deficit) after taxation	2 324 003	1 831 897	2 142 482		975 683		2 120 111		5 238 276		2 164 253		
Attributable to minorities	-	-	-	-	-	-	(3 389)	-	(3 389)	-	-	-	(100.0%)
Surplus/(Deficit) attributable to municipality	2 324 003	1 831 897	2 142 482		975 683		2 116 722		5 234 887		2 164 253		
Share of surplus/ (deficit) of associate	-	0	-	-	-	-	(0)	(100.0%)	(0)	(100.0%)	0	-	(150.0%)
Surplus/(Deficit) for the year	2 324 003	1 831 897	2 142 482		975 683		2 116 722		5 234 887		2 164 253		

Part 2: Capital Revenue and Expenditure

R thousands	2017/18 Budget Main appropriation	2017/18 Budget Adjusted Budget	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter 1st Q as % of Main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter 2nd Q as % of Main appropriation	2017/18 Third Quarter Actual Expenditure	2017/18 Third Quarter 3rd Q as % of adjusted budget	2017/18 Year to Date Actual Expenditure	2017/18 Year to Date Total Expenditure as % of adjusted budget	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	7 023 203	8 027 138	790 649	11.3%	1 413 313	20.1%	948 529	11.8%	3 152 490	39.3%	1 341 758	54.7%	(29.3%)
National Government	2 189 832	2 105 624	212 280	9.7%	364 781	16.7%	258 227	12.3%	835 288	39.7%	464 578	59.2%	(44.4%)
Provincial Government	79 002	34 663	4 419	5.6%	3 768	4.8%	6 417	18.5%	14 604	42.1%	8 473	63.2%	(24.3%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	2 268 835	2 140 287	216 698	9.6%	368 549	16.2%	264 645	12.4%	849 892	39.7%	473 051	59.3%	(44.1%)
Borrowing	2 894 482	4 000 000	370 074	12.8%	709 050	24.5%	426 624	10.7%	1 505 748	37.6%	572 005	55.5%	(25.4%)
Internally generated funds	1 774 986	1 790 266	188 134	10.6%	317 043	17.9%	244 405	13.7%	749 581	41.9%	285 930	46.4%	(14.5%)
Public contributions and donations	84 900	96 585	15 743	18.5%	18 671	22.0%	12 856	13.3%	47 270	48.9%	10 772	56.2%	19.3%
Capital Expenditure Standard Classification	7 023 203	8 027 138	790 649	11.3%	1 413 313	20.1%	948 529	11.8%	3 152 490	39.3%	1 341 758	54.7%	(29.3%)
Governance and Administration	1 244 434	816 236	179 845	14.5%	239 091	19.2%	123 846	15.2%	542 781	66.5%	173 596	43.3%	(28.7%)
Executive & Council	3 594	162 984	193	5.4%	19 852	552.3%	13 158	8.1%	33 203	20.4%	98 358	71.9%	(86.6%)
Budget & Treasury Office	1 239 881	13 716	4 486	.4%	5 297	.4%	1 908	13.9%	11 691	85.2%	4 850	35.7%	(60.7%)
Corporate Services	959	639 536	175 166	18 273.9%	213 941	22 319.1%	108 780	17.0%	497 887	77.9%	70 388	34.5%	54.5%
Community and Public Safety	955 697	997 110	61 680	6.5%	180 403	18.9%	159 187	16.0%	401 270	40.2%	302 944	52.3%	(47.5%)
Community & Social Services	151 270	104 260	14 705	9.7%	14 693	9.7%	15 473	14.8%	44 871	43.0%	16 927	43.0%	(8.6%)
Sport And Recreation	105 711	139 108	3 935	3.7%	25 026	23.7%	21 379	15.4%	50 341	36.2%	24 039	48.2%	(11.1%)
Public Safety	46 799	172 964	11 759	25.1%	20 155	43.1%	23 785	13.8%	55 699	32.2%	38 735	57.4%	(38.6%)
Housing	606 733	535 218	29 594	4.9%	110 769	18.3%	92 869	17.4%	233 232	43.6%	219 971	53.2%	(57.8%)
Health	45 183	45 560	1 685	3.7%	9 761	21.6%	5 682	12.5%	17 128	37.6%	3 272	56.3%	73.7%
Economic and Environmental Services	1 662 703	1 385 561	209 437	12.6%	295 084	17.7%	132 569	9.6%	637 090	46.0%	184 645	62.9%	(28.2%)
Planning and Development	44 786	32 957	9 288	20.7%	6 058	13.5%	3 117	9.5%	18 463	56.0%	21 069	61.7%	(85.2%)
Road Transport	1 599 888	1 334 996	195 856	12.2%	282 494	17.7%	124 333	9.3%	602 683	45.1%	161 868	63.3%	(23.2%)
Environmental Protection	18 028	17 608	4 293	23.8%	6 532	36.2%	5 119	29.1%	15 944	90.5%	1 708	19.2%	199.7%
Trading Services	3 104 956	4 652 256	313 777	10.1%	673 896	21.7%	512 699	11.0%	1 500 372	32.3%	595 557	53.1%	(13.9%)
Electricity	1 183 872	1 146 235	144 356	12.2%	238 507	20.1%	200 577	17.5%	583 441	50.9%	283 421	57.3%	(29.2%)
Water	853 967	2 552 054	116 013	13.6%	250 172	29.3%	173 762	6.8%	539 947	21.2%	141 371	49.0%	22.9%
Waste Water Management	684 576	676 088	32 664	4.8%	143 396	20.9%	97 586	14.4%	273 646	40.5%	117 158	53.0%	(16.7%)
Waste Management	382 541	277 879	20 743	5.4%	41 821	10.9%	40 774	14.7%	103 338	37.2%	53 607	45.2%	(23.9%)
Other	55 414	175 976	25 910	46.8%	24 839	44.8%	20 228	11.5%	70 978	40.3%	85 016	61.8%	(76.2%)

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	37 024 033	36 267 922	10 219 652	27.6%	9 533 353	25.7%	10 424 541	28.7%	30 177 545	83.2%	10 196 807	84.0%	2.2%
Property rates, penalties and collection charges	8 344 028	8 127 674	2 076 079	24.9%	2 143 826	25.7%	2 120 366	26.1%	6 340 271	78.0%	2 164 644	84.9%	(2.0%)
Service charges	17 459 005	16 053 486	4 235 185	24.3%	4 037 803	23.1%	4 027 007	25.1%	12 299 995	76.6%	4 497 152	78.5%	(10.5%)
Other revenue	1 625 994	1 922 033	720 881	44.3%	548 140	33.7%	894 923	46.6%	2 163 944	112.6%	1 146 582	99.8%	(21.9%)
Government - operating	6 455 942	7 032 299	2 224 708	34.5%	2 210 613	34.2%	2 261 407	32.2%	6 696 729	95.2%	1 236 337	88.8%	82.9%
Government - capital	2 353 735	2 227 102	801 081	34.0%	426 033	18.1%	948 763	42.6%	2 175 877	97.7%	1 001 279	94.1%	(5.2%)
Interest	785 328	905 328	161 718	20.6%	166 937	21.3%	172 076	19.0%	500 730	55.3%	150 813	72.6%	14.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(31 483 480)	(31 444 422)	(8 123 294)	25.8%	(9 411 088)	29.9%	(7 192 164)	22.9%	(24 726 546)	78.6%	(7 043 723)	79.5%	2.1%
Suppliers and employees	(30 357 016)	(30 510 995)	(7 949 070)	26.2%	(9 265 887)	30.5%	(6 970 208)	22.8%	(24 185 164)	79.3%	(6 852 602)	80.3%	1.7%
Finance charges	(985 478)	(933 427)	(174 225)	17.7%	(145 201)	14.7%	(221 957)	23.8%	(541 382)	58.0%	(191 007)	63.1%	16.2%
Transfers and grants	(140 985)	-	-	-	-	-	-	-	-	-	(114)	1.1%	(100.0%)
Net Cash from/(used) Operating Activities	5 540 553	4 823 500	2 096 357	37.8%	122 265	2.2%	3 232 377	67.0%	5 450 999	113.0%	3 153 084	116.0%	2.5%
Cash Flow from Investing Activities													
Receipts	(168 953)	(163 222)	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	41 500	39 500	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	2 456	10 186	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(212 908)	(212 908)	-	-	-	-	-	-	-	-	-	-	-
Payments	(6 938 045)	(6 841 084)	(1 256 353)	18.1%	(608 887)	8.8%	(498 516)	7.3%	(2 363 756)	34.6%	(863 423)	44.1%	(42.3%)
Capital assets	(6 938 045)	(6 841 084)	(1 256 353)	18.1%	(608 887)	8.8%	(498 516)	7.3%	(2 363 756)	34.6%	(863 423)	44.1%	(42.3%)
Net Cash from/(used) Investing Activities	(7 106 997)	(7 004 306)	(1 256 353)	17.7%	(608 887)	8.6%	(498 516)	7.1%	(2 363 756)	33.7%	(863 423)	43.8%	(42.3%)
Cash Flow from Financing Activities													
Receipts	2 535 710	4 029 785	1 000 000	39.4%	-	-	-	-	1 000 000	24.8%	-	7.0%	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	2 500 000	4 000 000	1 000 000	40.0%	-	-	-	-	1 000 000	25.0%	-	7.0%	-
Increase (decrease) in consumer deposits	35 710	29 785	-	-	-	-	-	-	-	-	-	-	-
Payments	(435 159)	(432 586)	(88 055)	20.2%	(46 958)	10.8%	(138 055)	31.9%	(273 068)	63.1%	(122 076)	46.8%	13.1%
Repayment of borrowing	(435 159)	(432 586)	(88 055)	20.2%	(46 958)	10.8%	(138 055)	31.9%	(273 068)	63.1%	(122 076)	46.8%	13.1%
Net Cash from/(used) Financing Activities	2 100 551	3 597 199	911 945	43.4%	(46 958)	(2.2%)	(138 055)	(3.8%)	726 932	20.2%	(122 076)	(1.6%)	13.1%
Net Increase/(Decrease) in cash held	534 106	1 416 393	1 751 949	328.0%	(533 580)	(99.9%)	2 595 806	183.3%	3 814 174	269.3%	2 167 585	603.9%	19.8%
Cash/cash equivalents at the year begin:	4 116 346	3 773 576	3 773 576	91.7%	5 525 525	134.2%	4 991 945	132.3%	3 773 576	100.0%	1 236 195	34.4%	303.8%
Cash/cash equivalents at the year end:	4 650 453	5 189 969	5 525 525	118.8%	4 991 945	107.3%	7 587 750	146.2%	7 587 750	146.2%	3 403 780	88.5%	122.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	799 221	22.1%	108 391	3.0%	126 266	3.5%	2 581 320	71.4%	3 615 198	39.5%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	688 753	66.3%	39 808	3.8%	15 920	1.5%	294 329	28.3%	1 038 810	11.3%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	571 315	36.3%	57 756	3.7%	62 401	4.0%	883 629	56.1%	1 575 101	17.2%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	263 914	20.9%	35 810	2.8%	34 926	2.8%	925 927	73.5%	1 260 576	13.8%	-	-	-
Receivables from Exchange Transactions - Waste Management	87 423	17.2%	15 708	3.1%	16 098	3.2%	388 314	76.5%	507 544	5.5%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	80 681	11.0%	11 679	1.6%	11 040	1.5%	627 868	85.9%	731 268	8.0%	-	-	-
Interest on Arrear Debtor Accounts	61 660	6.7%	27 216	2.9%	25 160	2.7%	811 327	87.7%	925 363	10.1%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(55 206)	11.1%	(58 590)	11.7%	(24 070)	4.8%	(360 983)	72.4%	(498 850)	(5.4%)	-	-	-
Total By Income Source	2 497 761	27.3%	237 778	2.6%	267 742	2.9%	6 151 731	67.2%	9 155 011	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	78 870	281.9%	6 673	23.8%	11 767	42.1%	(69 327)	(247.8%)	27 982	.3%	-	-	-
Commercial	1 091 520	62.0%	62 528	3.6%	45 592	2.6%	561 029	31.9%	1 760 669	19.2%	-	-	-
Households	1 418 146	19.0%	225 302	3.0%	226 281	3.0%	5 613 168	75.0%	7 482 897	81.7%	-	-	-
Other	(90 775)	77.9%	(56 726)	48.7%	(15 898)	13.6%	46 860	(40.2%)	(116 538)	(1.3%)	-	-	-
Total By Customer Group	2 497 761	27.3%	237 778	2.6%	267 742	2.9%	6 151 731	67.2%	9 155 011	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	331 342	102.2%	200	.1%	36	-	(7 240)	(2.2%)	324 339	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	331 342	102.2%	200	.1%	36	-	(7 240)	(2.2%)	324 339	100.0%

Contact Details

Municipal Manager	Mr Lungelo Mbandazayo (Acting)	021 400 2151
Financial Manager	Mr Kevin Jacoby	021 400 3265

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: MATZIKAMA (WC011)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	291 341	292 674	78 586	27.0%	58 041	19.9%	70 519	24.1%	207 146	70.8%	66 169	72.2%	6.6%
Property rates	46 632	46 632	16 222	34.8%	11 137	23.9%	8 700	18.7%	36 059	77.3%	7 869	80.6%	10.6%
Property rates - penalties and collection charges	-	-	-		-		-		-		-	-	-
Service charges - electricity revenue	110 459	110 533	25 355	23.0%	22 340	20.2%	28 041	25.4%	75 736	68.5%	29 412	68.5%	(4.7%)
Service charges - water revenue	18 498	14 538	3 420	18.5%	793	4.3%	4 897	33.7%	9 110	62.7%	6 157	71.3%	(20.5%)
Service charges - sanitation revenue	15 268	15 118	3 991	26.1%	3 594	23.5%	3 592	23.8%	11 177	73.9%	3 363	74.2%	6.8%
Service charges - refuse revenue	15 590	15 440	3 375	21.6%	3 720	23.9%	3 665	23.7%	10 760	69.7%	3 524	76.6%	4.0%
Service charges - other	-	-	-		-		-		-		-	-	-
Rental of facilities and equipment	4 066	1 431	356	8.8%	340	8.4%	509	35.6%	1 205	84.2%	834	73.2%	(38.9%)
Interest earned - external investments	1 550	1 550	312	20.1%	62	4.0%	669	43.1%	1 043	67.3%	407	76.0%	64.5%
Interest earned - outstanding debtors	3 100	3 100	766	24.7%	397	12.8%	1 268	40.9%	2 431	78.4%	813	77.1%	55.9%
Dividends received	-	-	-		-		-		-		-	-	-
Fines	2 463	2 463	263	10.7%	112	4.6%	350	14.2%	726	29.5%	466	66.8%	(24.8%)
Licences and permits	1 071	1 070	194	18.1%	372	34.8%	1 034	96.7%	1 600	149.6%	323	70.1%	219.9%
Agency services	3 071	3 071	3 190	103.9%	(1 328)	(43.2%)	4 369	142.3%	6 232	202.9%	1 233	73.2%	254.3%
Transfers recognised - operational	57 074	59 573	19 818	34.7%	15 853	27.8%	11 890	20.0%	47 561	79.8%	11 025	78.5%	7.8%
Other own revenue	4 827	7 383	1 114	23.1%	607	12.6%	838	11.3%	2 558	34.7%	644	50.9%	30.0%
Gains on disposal of PPE	7 674	10 774	210	2.7%	42	.5%	697	6.5%	948	8.8%	98	7.9%	607.9%
Operating Expenditure	291 329	292 034	64 339	22.1%	55 818	19.2%	60 370	20.7%	180 527	61.8%	58 972	61.9%	2.4%
Employee related costs	112 749	111 167	23 827	21.1%	30 040	26.6%	25 593	23.0%	79 459	71.5%	23 603	70.2%	8.4%
Remuneration of councillors	6 605	6 739	1 539	23.3%	1 539	23.3%	2 089	31.0%	5 168	76.7%	1 511	69.6%	38.2%
Debt impairment	10 700	10 700	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	14 822	14 822	-	-	-	-	-	-	-	-	-	-	-
Finance charges	10 159	9 841	-	-	1 390	13.7%	-	-	1 390	14.1%	1 638	16.8%	(100.0%)
Bulk purchases	90 281	88 981	28 113	31.1%	16 623	18.4%	22 479	25.3%	67 216	75.5%	21 970	76.0%	2.3%
Other Materials	-	8 397	1 106	-	1 483	-	2 947	35.1%	5 537	65.9%	-	-	(100.0%)
Contracted services	64	12 057	2 236	3 509.3%	2 787	4 373.9%	(781)	(6.5%)	4 242	35.2%	-	-	(100.0%)
Transfers and grants	1 132	1 457	243	21.4%	522	46.1%	317	21.7%	1 081	74.2%	293	74.4%	8.2%
Other expenditure	44 817	27 871	7 275	16.2%	1 434	3.2%	7 725	27.7%	16 435	59.0%	9 957	57.6%	(22.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	12	640	14 247		2 222		10 150		26 619		7 197		
Transfers recognised - capital	38 519	42 940	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	38 531	43 580	14 247		2 222		10 150		26 619		7 197		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	38 531	43 580	14 247		2 222		10 150		26 619		7 197		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	38 531	43 580	14 247		2 222		10 150		26 619		7 197		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	38 531	43 580	14 247		2 222		10 150		26 619		7 197		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	47 709	54 854	1 765	3.7%	9 708	20.3%	6 891	12.6%	18 365	33.5%	4 899	50.2%	40.7%
National Government	34 614	33 804	1 012	2.9%	7 837	22.6%	5 676	16.8%	14 524	43.0%	4 340	59.4%	30.8%
Provincial Government	205	9 136	-	-	32	15.7%	414	4.5%	446	4.9%	13	2.4%	2 969.8%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	34 819	42 940	1 012	2.9%	7 869	22.6%	6 089	14.2%	14 970	34.9%	4 354	57.6%	39.9%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	9 190	11 914	754	8.2%	1 839	20.0%	802	6.7%	3 394	28.5%	545	21.0%	47.1%
Public contributions and donations	3 700	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	47 709	54 854	1 765	3.7%	9 708	20.3%	6 891	12.6%	18 365	33.5%	4 899	50.2%	40.7%
Governance and Administration	2 022	2 256	607	30.0%	207	10.2%	356	15.8%	1 170	51.8%	27	16.5%	1 199.1%
Executive & Council	650	650	75	11.5%	139	21.4%	299	45.9%	512	78.8%	-	-	(100.0%)
Budget & Treasury Office	1 372	1 606	532	38.8%	68	4.9%	58	3.6%	658	40.9%	27	36.0%	111.1%
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	13.4%	-
Community and Public Safety	8 046	3 889	68	.8%	24	.3%	73	1.9%	165	4.2%	408	21.5%	(82.1%)
Community & Social Services	825	445	9	1.1%	38	4.6%	59	13.2%	106	23.8%	39	8.1%	50.7%
Sport And Recreation	7 221	3 444	59	.8%	(14)	(.2%)	14	.4%	59	1.7%	369	27.5%	(96.1%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	21 171	20 820	637	3.0%	7 012	33.1%	3 747	18.0%	11 395	54.7%	2 132	64.8%	75.8%
Planning and Development	50	50	-	-	-	-	7	13.4%	7	13.4%	3	.3%	147.9%
Road Transport	21 121	20 770	637	3.0%	7 012	33.2%	3 740	18.0%	11 389	54.8%	2 129	69.5%	75.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	16 470	27 889	454	2.8%	2 466	15.0%	2 715	9.7%	5 634	20.2%	2 332	42.3%	16.4%
Electricity	3 150	2 340	398	12.6%	320	10.2%	622	26.6%	1 340	57.3%	80	39.4%	677.1%
Water	12 170	21 392	56	.5%	507	4.2%	2 021	9.4%	2 584	12.1%	121	47.9%	1 568.1%
Waste Water Management	750	3 148	-	-	1 639	218.6%	71	2.3%	1 711	54.3%	2 044	43.4%	(96.5%)
Waste Management	400	1 010	-	-	-	-	-	-	-	-	87	35.4%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	302 192	312 244	95 769	31.7%	94 065	31.1%	96 046	30.8%	285 880	91.6%	74 668	99.0%	28.6%
Property rates, penalties and collection charges	42 435	43 529	11 639	27.4%	11 196	26.4%	8 013	18.4%	30 848	70.9%	12 019	103.1%	(33.3%)
Service charges	144 326	144 272	39 888	27.6%	32 818	22.7%	39 344	27.3%	112 050	77.7%	44 001	102.5%	(10.6%)
Other revenue	19 198	15 418	5 111	26.6%	14 771	76.9%	7 054	45.8%	26 935	174.7%	3 500	71.3%	101.5%
Government - operating	57 074	57 854	23 802	41.7%	16 685	29.2%	17 402	30.1%	57 889	100.1%	13 263	96.8%	31.2%
Government - capital	34 819	46 729	14 250	40.9%	18 136	52.1%	22 680	48.5%	55 066	117.8%	666	95.1%	3 306.6%
Interest	4 340	4 444	1 078	24.8%	459	10.6%	1 553	34.9%	3 090	69.5%	1 220	82.4%	27.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(259 263)	(254 423)	(72 899)	28.1%	(60 852)	23.5%	(69 544)	27.3%	(203 296)	79.9%	(63 579)	96.4%	9.4%
Suppliers and employees	(254 514)	(250 146)	(72 899)	28.6%	(59 175)	23.2%	(69 228)	27.7%	(201 301)	80.5%	(63 287)	97.1%	9.4%
Finance charges	(3 616)	(2 820)	-	-	(1 390)	38.4%	-	-	(1 390)	49.3%	-	51.4%	-
Transfers and grants	(1 132)	(1 457)	-	-	(288)	25.5%	(317)	21.7%	(605)	41.5%	(293)	74.4%	8.2%
Net Cash from/(used) Operating Activities	42 929	57 821	22 869	53.3%	33 213	77.4%	26 502	45.8%	82 584	142.8%	11 089	119.8%	139.0%
Cash Flow from Investing Activities													
Receipts	7 674	10 774	210	2.7%	6 048	78.8%	(2 255)	(20.9%)	4 002	37.2%	98	7.7%	(2 391.7%)
Proceeds on disposal of PPE	7 674	10 774	210	2.7%	42	.5%	745	6.9%	996	9.2%	98	7.9%	657.2%
Decrease in non-current debtors	-	-	-	-	6 006	-	(3 000)	-	3 006	-	-	-	(100.0%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(47 709)	(54 854)	(1 765)	3.7%	(9 708)	20.3%	(6 891)	12.6%	(18 365)	33.5%	(4 899)	50.2%	40.7%
Capital assets	(47 709)	(54 854)	(1 765)	3.7%	(9 708)	20.3%	(6 891)	12.6%	(18 365)	33.5%	(4 899)	50.2%	40.7%
Net Cash from/(used) Investing Activities	(40 035)	(44 081)	(1 556)	3.9%	(3 660)	9.1%	(9 146)	20.7%	(14 362)	32.6%	(4 800)	58.6%	90.5%
Cash Flow from Financing Activities													
Receipts	263	362	-	-	35	13.4%	-	-	35	9.7%	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	263	362	-	-	35	13.4%	-	-	35	9.7%	-	-	-
Payments	(5 201)	(4 275)	-	-	(2 135)	41.1%	-	-	(2 135)	50.0%	-	49.4%	-
Repayment of borrowing	(5 201)	(4 275)	-	-	(2 135)	41.1%	-	-	(2 135)	50.0%	-	49.4%	-
Net Cash from/(used) Financing Activities	(4 938)	(3 913)	-	-	(2 100)	42.5%	-	-	(2 100)	53.7%	-	51.4%	-
Net Increase/(Decrease) in cash held	(2 044)	9 827	21 314	(1 042.9%)	27 452	(1 343.2%)	17 356	176.6%	66 122	672.8%	6 289	2 228.7%	176.0%
Cash/cash equivalents at the year begin:	10 511	4 116	4 116	39.2%	25 430	241.9%	52 882	1 284.8%	4 116	100.0%	24 161	100.0%	118.9%
Cash/cash equivalents at the year end:	8 467	13 943	25 430	300.3%	52 882	624.6%	70 238	503.7%	70 238	503.7%	30 450	267.0%	130.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1 479	17.0%	710	8.2%	428	4.9%	6 087	69.9%	8 705	11.8%	-	-	5 554
Trade and Other Receivables from Exchange Transactions - Electricity	1 712	17.0%	822	8.2%	495	4.9%	7 043	69.9%	10 072	13.7%	25	.2%	1 178
Receivables from Non-exchange Transactions - Property Rates	2 326	17.0%	1 117	8.2%	673	4.9%	9 572	69.9%	13 689	18.6%	-	-	5 198
Receivables from Exchange Transactions - Waste Water Management	1 946	17.0%	934	8.2%	563	4.9%	8 007	69.9%	11 450	15.6%	-	-	7 003
Receivables from Exchange Transactions - Waste Management	2 133	17.0%	1 024	8.2%	617	4.9%	8 777	69.9%	12 552	17.1%	-	-	6 820
Receivables from Exchange Transactions - Property Rental Debtors	57	17.0%	27	8.2%	17	4.9%	235	69.9%	336	.5%	-	-	69
Interest on Arrear Debtor Accounts	372	17.0%	179	8.2%	108	4.9%	1 532	69.9%	2 191	3.0%	-	-	5 340
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 483	17.0%	1 192	8.2%	719	4.9%	10 215	69.9%	14 608	19.8%	-	-	12 395
Total By Income Source	12 509	17.0%	6 005	8.2%	3 620	4.9%	51 468	69.9%	73 603	100.0%	25	-	43 558
Debtors Age Analysis By Customer Group													
Organs of State	863	22.3%	62	1.6%	19	.5%	2 933	75.6%	3 878	5.3%	-	-	-
Commercial	3 371	58.6%	1 211	21.1%	268	4.7%	904	15.7%	5 754	7.8%	-	-	-
Households	5 699	10.2%	4 137	7.4%	2 965	5.3%	42 818	77.0%	55 618	75.6%	25	-	-
Other	2 576	30.8%	595	7.1%	368	4.4%	4 814	57.6%	8 353	11.3%	-	-	43 558
Total By Customer Group	12 509	17.0%	6 005	8.2%	3 620	4.9%	51 468	69.9%	73 603	100.0%	25	-	43 558

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	6 933	100.0%	-	-	-	-	-	-	6 933	60.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 860	84.6%	322	7.0%	354	7.8%	28	.6%	4 563	39.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	10 792	93.9%	322	2.8%	354	3.1%	28	.2%	11 496	100.0%

Contact Details

Municipal Manager	Mr Dani%ul Petrus Lubbe	027 201 3301
Financial Manager	Mr Gerald Seas	027 201 3304

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CEDERBERG (WC012)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	274 951	264 420	79 019	28.7%	80 828	29.4%	123 319	46.6%	283 165	107.1%	54 546	70.3%	126.1%
Property rates	40 871	40 871	14 142	34.6%	9 468	23.2%	6 288	15.4%	29 898	73.2%	7 994	78.2%	(21.3%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	304	74.7%	(100.0%)
Service charges - electricity revenue	80 640	80 640	18 803	23.3%	25 128	31.2%	17 807	22.1%	61 739	76.6%	20 222	74.6%	(11.9%)
Service charges - water revenue	27 693	27 693	10 734	38.8%	3 323	12.0%	4 212	15.2%	18 269	66.0%	7 528	74.2%	(44.1%)
Service charges - sanitation revenue	9 200	9 200	2 032	22.1%	2 910	31.6%	1 844	20.0%	6 786	73.8%	2 209	75.9%	(16.5%)
Service charges - refuse revenue	8 299	8 299	355	4.3%	546	6.6%	748	9.0%	1 648	19.9%	1 801	75.0%	(58.5%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	471	471	78	16.6%	54	11.5%	65	13.7%	197	41.8%	1 071	72.9%	(94.0%)
Interest earned - external investments	391	1 791	112	28.6%	1 526	390.2%	969	54.1%	2 608	145.6%	180	82.0%	439.3%
Interest earned - outstanding debtors	3 082	1 541	0	-	-	-	(73)	(4.7%)	(72)	(4.7%)	312	83.1%	(123.3%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	35 482	22 424	209	.6%	1 843	5.2%	723	3.2%	2 775	12.4%	1 615	13.6%	(55.2%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	345	79.7%	(100.0%)
Agency services	2 996	2 996	292	9.8%	1 010	33.7%	463	15.5%	1 765	58.9%	419	68.7%	10.5%
Transfers recognised - operational	58 056	60 726	31 716	54.6%	31 666	54.5%	89 006	146.6%	152 389	250.9%	10 068	86.4%	784.1%
Other own revenue	7 769	7 768	545	7.0%	3 354	43.2%	1 266	16.3%	5 165	66.5%	479	70.5%	164.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	274 267	281 190	52 622	19.2%	67 243	24.5%	71 188	25.3%	191 054	67.9%	57 228	62.9%	24.4%
Employee related costs	87 718	93 454	21 776	24.8%	27 536	31.4%	23 360	25.0%	72 672	77.8%	19 148	75.0%	22.0%
Remuneration of councillors	4 928	5 115	1 191	24.2%	1 166	23.7%	1 484	29.0%	3 841	75.1%	1 096	66.8%	35.4%
Debt impairment	42 939	38 315	8 459	19.7%	10 735	25.0%	9 810	25.6%	29 004	75.7%	6 363	27.8%	54.2%
Depreciation and asset impairment	17 253	17 252	4 313	25.0%	4 313	25.0%	4 313	25.0%	12 939	75.0%	4 350	75.0%	(.9%)
Finance charges	8 544	7 555	1 496	17.5%	1 737	20.3%	2 285	30.3%	5 519	73.0%	2 065	71.6%	10.7%
Bulk purchases	69 235	69 229	11 451	16.5%	14 848	21.4%	18 268	26.4%	44 567	64.4%	14 984	69.4%	21.9%
Other Materials	7 595	9 284	215	2.8%	2 012	26.5%	867	9.3%	3 094	33.3%	-	-	(100.0%)
Contracted services	15 501	20 043	2 117	13.7%	2 241	14.5%	4 358	21.7%	8 717	43.5%	-	-	(100.0%)
Transfers and grants	870	2 044	102	11.8%	3	.3%	361	17.6%	466	22.8%	-	-	(100.0%)
Other expenditure	19 683	18 899	1 502	7.6%	2 652	13.5%	6 082	32.2%	10 235	54.2%	9 222	58.9%	(34.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	684	(16 770)	26 396		13 584		52 130		92 111		(2 682)		
Transfers recognised - capital	59 494	55 914	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	60 177	39 144	26 396		13 584		52 130		92 111		(2 682)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	60 177	39 144	26 396		13 584		52 130		92 111		(2 682)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	60 177	39 144	26 396		13 584		52 130		92 111		(2 682)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	60 177	39 144	26 396		13 584		52 130		92 111		(2 682)		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	70 635	67 119	9 994	14.1%	1 344	1.9%	2 594	3.9%	13 932	20.8%	4 866	25.5%	(46.7%)
National Government	29 590	30 755	9 994	33.8%	1 075	3.6%	927	3.0%	11 996	39.0%	3 518	36.7%	(73.7%)
Provincial Government	29 904	25 159	-	-	-	-	18	.1%	18	.1%	-	.1%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	59 494	55 914	9 994	16.8%	1 075	1.8%	945	1.7%	12 014	21.5%	3 518	27.1%	(73.1%)
Borrowing	-	3 550	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 141	7 656	-	-	268	2.4%	1 649	21.5%	1 917	25.0%	1 348	17.5%	22.3%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	70 635	67 119	9 994	14.1%	1 344	1.9%	2 594	3.9%	13 932	20.8%	4 866	25.5%	(46.7%)
Governance and Administration	4 066	6 057	-	-	-	-	1 255	20.7%	1 255	20.7%	50	9.2%	2 414.4%
Executive & Council	430	73	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	3 636	5 281	-	-	-	-	1 120	21.2%	1 120	21.2%	21	5.1%	5 304.2%
Corporate Services	-	703	-	-	-	-	135	19.3%	135	19.3%	29	12.1%	363.8%
Community and Public Safety	18 385	12 284	-	-	44	.2%	63	.5%	108	.9%	306	58.0%	(79.3%)
Community & Social Services	245	286	-	-	-	-	63	22.1%	63	22.1%	306	61.6%	(79.3%)
Sport And Recreation	1 000	560	-	-	44	4.4%	-	-	44	7.9%	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	17 140	11 438	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	31 123	32 457	2 844	9.1%	862	2.8%	302	.9%	4 008	12.3%	1 226	58.2%	(75.4%)
Planning and Development	30 003	31 981	2 005	6.7%	409	1.4%	274	.9%	2 687	8.4%	277	99.5%	(1.2%)
Road Transport	1 120	476	840	75.0%	453	40.5%	28	5.8%	1 321	277.4%	949	54.9%	(97.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	17 061	16 321	7 150	41.9%	437	2.6%	974	6.0%	8 561	52.5%	3 284	27.4%	(70.3%)
Electricity	5 219	5 369	1 952	37.4%	437	8.4%	666	12.4%	3 054	56.9%	30	43.8%	2 154.8%
Water	9 522	10 451	-	-	-	-	233	2.2%	233	2.2%	1 263	17.9%	(81.6%)
Waste Water Management	700	421	5 198	742.6%	-	-	75	17.8%	5 273	1 251.6%	1 903	36.6%	(96.1%)
Waste Management	1 620	80	-	-	-	-	-	-	-	-	89	1.7%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	291 658	249 319	46 208	15.8%	64 885	22.2%	12 260	4.9%	123 353	49.5%	68 337	79.1%	(82.1%)
Property rates, penalties and collection charges	37 192	35 026	765	2.1%	2 650	7.1%	2 033	5.8%	5 448	15.6%	7 642	68.3%	(73.4%)
Service charges	114 508	111 056	1 726	1.5%	7 505	6.6%	5 910	5.3%	15 141	13.6%	31 837	78.2%	(81.4%)
Other revenue	19 213	15 966	1 888	9.8%	15 307	79.7%	1 307	8.2%	18 503	115.9%	16 073	140.3%	(91.9%)
Government - operating	58 056	57 089	32 944	56.7%	35 115	60.5%	(15 470)	(27.1%)	52 589	92.1%	4 251	75.5%	(463.9%)
Government - capital	59 494	27 235	8 772	14.7%	2 781	4.7%	17 947	65.9%	29 500	108.3%	8 207	74.7%	118.7%
Interest	3 195	2 947	112	3.5%	1 526	47.8%	533	18.1%	2 172	73.7%	326	50.0%	63.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(216 460)	(202 432)	1 090	(.5%)	(6 661)	3.1%	7 630	(3.8%)	2 058	(1.0%)	(53 771)	89.1%	(114.2%)
Suppliers and employees	(212 791)	(198 328)	1 192	(.6%)	(6 417)	3.0%	9 116	(4.6%)	3 892	(2.0%)	(53 169)	96.9%	(117.1%)
Finance charges	(2 799)	(2 060)	-	-	(242)	8.6%	(1 202)	58.4%	(1 444)	70.1%	(602)	71.8%	99.7%
Transfers and grants	(870)	(2 044)	(102)	11.8%	(3)	.3%	(285)	13.9%	(390)	19.1%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	75 198	46 887	47 297	62.9%	58 223	77.4%	19 890	42.4%	125 411	267.5%	14 566	50.9%	36.6%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	(4 028)	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	2	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	(4 030)	-	(100.0%)
Payments	(70 635)	(67 119)	-	-	(227)	.3%	(9 638)	14.4%	(9 865)	14.7%	(4 866)	25.5%	98.1%
Capital assets	(70 635)	(67 119)	-	-	(227)	.3%	(9 638)	14.4%	(9 865)	14.7%	(4 866)	25.5%	98.1%
Net Cash from/(used) Investing Activities	(70 635)	(67 119)	-	-	(227)	.3%	(9 638)	14.4%	(9 865)	14.7%	(8 894)	44.5%	8.4%
Cash Flow from Financing Activities													
Receipts	106	3 656	(15)	(14.2%)	(29)	(27.4%)	2	.1%	(42)	(1.1%)	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	3 550	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	106	106	(15)	(14.2%)	(29)	(27.4%)	2	2.1%	(42)	(39.6%)	-	-	(100.0%)
Payments	(3 366)	(3 831)	(543)	16.1%	(903)	26.8%	(692)	18.0%	(2 138)	55.8%	(947)	122.7%	(27.0%)
Repayment of borrowing	(3 366)	(3 831)	(543)	16.1%	(903)	26.8%	(692)	18.0%	(2 138)	55.8%	(947)	122.7%	(27.0%)
Net Cash from/(used) Financing Activities	(3 260)	(175)	(558)	17.1%	(932)	28.6%	(689)	392.9%	(2 180)	1 242.5%	(947)	122.7%	(27.2%)
Net Increase/(Decrease) in cash held	1 303	(20 408)	46 739	3 587.1%	57 064	4 379.4%	9 563	(46.9%)	113 366	(555.5%)	4 725	328.1%	102.4%
Cash/cash equivalents at the year begin:	2 505	22 301	-	-	46 739	1 865.8%	103 803	465.5%	-	-	533	100.0%	19 390.3%
Cash/cash equivalents at the year end:	3 808	1 893	46 739	1 227.4%	103 803	2 725.9%	113 366	5 988.7%	113 366	5 988.7%	5 257	185.9%	2 056.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	2 636	8.3%	2 496	7.8%	3 728	11.7%	23 023	72.2%	31 883	29.1%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 038	19.9%	4 945	19.5%	5 552	22.0%	9 759	38.6%	25 293	23.1%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 902	10.3%	2 930	10.4%	2 929	10.4%	19 512	69.0%	28 272	25.8%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 004	7.8%	998	7.7%	992	7.7%	9 893	76.8%	12 887	11.8%	-	-	-
Receivables from Exchange Transactions - Waste Management	749	7.3%	744	7.3%	735	7.2%	8 031	78.3%	10 259	9.4%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	553	58.2%	397	41.8%	-	-	-	-	951	.9%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	12 882	11.8%	12 511	11.4%	13 936	12.7%	70 218	64.1%	109 546	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	554	25.5%	451	20.7%	441	20.3%	728	33.5%	2 174	2.0%	-	-	-
Commercial	6 066	15.1%	5 997	14.9%	6 274	15.6%	21 833	54.4%	40 170	36.7%	-	-	-
Households	6 262	9.3%	6 063	9.0%	7 220	10.7%	47 656	70.9%	67 201	61.3%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	12 882	11.8%	12 511	11.4%	13 936	12.7%	70 218	64.1%	109 546	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	4 981	100.0%	-	-	-	-	-	-	4 981	83.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	11	1.1%	38	3.9%	221	22.8%	700	72.2%	969	16.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	4 992	83.9%	38	.6%	221	3.7%	700	11.8%	5 951	100.0%

Contact Details

Municipal Manager	Mr Louis Volschenk	027 482 8000
Financial Manager	Mr Elrico Alfred	027 482 8000

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BERGRIVIER (WC013)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	321 682	314 176	69 122	21.5%	80 779	25.1%	68 935	21.9%	218 836	69.7%	68 986	70.4%	(.1%)
Property rates	62 946	65 446	24 016	38.2%	12 912	20.5%	13 025	19.9%	49 953	76.3%	11 576	79.6%	12.5%
Property rates - penalties and collection charges	-	-	-		-		-		-		-	-	-
Service charges - electricity revenue	108 363	104 134	21 414	19.8%	23 636	21.8%	21 791	20.9%	66 841	64.2%	25 460	72.8%	(14.4%)
Service charges - water revenue	28 924	21 542	3 416	11.8%	4 693	16.2%	5 687	26.4%	13 796	64.0%	7 926	75.7%	(28.2%)
Service charges - sanitation revenue	11 497	12 597	1 035	9.0%	1 663	14.5%	1 724	13.7%	4 422	35.1%	2 846	77.5%	(39.4%)
Service charges - refuse revenue	19 137	20 285	3 944	20.6%	5 674	29.7%	5 951	29.3%	15 570	76.8%	4 704	76.2%	26.5%
Service charges - other	-	-	10 202		-		-		10 202		-	-	-
Rental of facilities and equipment	274	992	154	56.4%	418	152.5%	691	69.7%	1 264	127.3%	1 038	90.0%	(33.4%)
Interest earned - external investments	4 973	4 826	1 023	20.6%	1 815	36.5%	1 771	36.7%	4 609	95.5%	1 501	93.0%	18.0%
Interest earned - outstanding debtors	4 120	4 120	1 467	35.6%	2 308	56.0%	2 132	51.8%	5 907	143.4%	1 094	77.0%	95.0%
Dividends received	-	-	-		-		-		-		-	-	-
Fines	10 021	8 354	19	.2%	632	6.3%	225	2.7%	875	10.5%	297	8.7%	(24.3%)
Licences and permits	11	11	1	5.2%	1	5.8%	1	11.6%	2	22.6%	417	72.4%	(99.7%)
Agency services	3 820	3 972	566	14.8%	612	16.0%	558	14.0%	1 736	43.7%	615	82.8%	(9.4%)
Transfers recognised - operational	61 021	60 658	352	.6%	24 437	40.0%	13 932	23.0%	38 721	63.8%	10 386	59.0%	34.1%
Other own revenue	6 574	7 238	1 514	23.0%	1 978	30.1%	1 446	20.0%	4 937	68.2%	1 126	69.1%	28.4%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	328 673	321 155	53 376	16.2%	63 763	19.4%	56 312	17.5%	173 451	54.0%	59 635	62.8%	(5.6%)
Employee related costs	119 262	113 171	23 783	19.9%	31 126	26.1%	26 774	23.7%	81 683	72.2%	24 556	71.7%	9.0%
Remuneration of councillors	5 671	5 941	1 307	23.0%	1 377	24.3%	1 736	29.2%	4 419	74.4%	1 231	72.5%	41.0%
Debt impairment	12 445	13 763	-	-	-	-	-	-	-	-	1 711	40.7%	(100.0%)
Depreciation and asset impairment	19 902	20 849	-	-	-	-	-	-	-	-	3 517	70.8%	(100.0%)
Finance charges	12 299	13 131	7	.1%	2 366	19.2%	-	-	2 373	18.1%	1 086	55.3%	(100.0%)
Bulk purchases	83 556	76 937	19 189	23.0%	17 406	20.8%	17 020	22.1%	53 615	69.7%	13 351	67.8%	27.5%
Other Materials	11 071	11 415	2 201	19.9%	2 807	25.4%	2 205	19.3%	7 213	63.2%	-	-	(100.0%)
Contracted services	29 477	29 986	3 029	10.3%	3 680	12.5%	3 701	12.3%	10 411	34.7%	-	-	(100.0%)
Transfers and grants	4 398	4 398	662	15.0%	637	14.5%	1 021	23.2%	2 319	52.7%	1 401	78.3%	(27.1%)
Other expenditure	30 593	31 565	3 198	10.5%	4 364	14.3%	3 856	12.2%	11 418	36.2%	12 781	46.9%	(69.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(6 991)	(6 979)	15 746		17 016		12 623		45 385		9 351		
Transfers recognised - capital	14 023	16 902	-	-	-	-	1 720	10.2%	1 720	10.2%	1 541	45.3%	11.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	7 032	9 922	15 746		17 016		14 343		47 105		10 892		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	7 032	9 922	15 746		17 016		14 343		47 105		10 892		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	7 032	9 922	15 746		17 016		14 343		47 105		10 892		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	7 032	9 922	15 746		17 016		14 343		47 105		10 892		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	31 320	34 211	2 154	6.9%	7 945	25.4%	6 883	20.1%	16 982	49.6%	4 098	42.9%	68.0%
National Government	13 023	13 429	1 054	8.1%	4 903	37.6%	2 629	19.6%	8 586	63.9%	216	43.5%	1 116.5%
Provincial Government	1 000	1 579	-	-	-	-	-	-	-	-	3	66.3%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	14 023	15 008	1 054	7.5%	4 903	35.0%	2 629	17.5%	8 586	57.2%	219	45.1%	1 100.3%
Borrowing	6 080	6 080	105	1.7%	378	6.2%	1 945	32.0%	2 427	39.9%	2 586	43.3%	(24.8%)
Internally generated funds	11 217	11 229	996	8.9%	2 664	23.8%	2 309	20.6%	5 969	53.2%	1 284	38.7%	79.8%
Public contributions and donations	-	1 894	-	-	-	-	-	-	-	-	9	-	(100.0%)
Capital Expenditure Standard Classification	31 320	34 211	2 154	6.9%	7 945	25.4%	6 883	20.1%	16 982	49.6%	4 098	42.9%	68.0%
Governance and Administration	2 559	2 003	528	20.6%	383	15.0%	267	13.3%	1 178	58.8%	501	40.3%	(46.8%)
Executive & Council	100	102	5	4.7%	-	-	6	5.8%	11	10.4%	24	26.3%	(75.7%)
Budget & Treasury Office	2 459	1 579	523	21.3%	331	13.4%	20	1.3%	874	55.3%	161	28.3%	(87.3%)
Corporate Services	-	322	1	-	52	-	240	74.6%	294	91.1%	316	49.6%	(24.0%)
Community and Public Safety	2 261	5 421	69	3.1%	1 188	52.6%	198	3.7%	1 456	26.9%	520	29.3%	(61.9%)
Community & Social Services	870	999	1	.1%	7	.8%	117	11.7%	125	12.5%	20	57.2%	494.5%
Sport And Recreation	1 071	864	68	6.4%	487	45.5%	71	8.2%	627	72.5%	114	19.0%	(37.5%)
Public Safety	320	3 548	-	-	686	214.5%	10	.3%	696	19.6%	386	35.4%	(97.4%)
Housing	-	10	-	-	8	-	-	-	8	82.5%	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	7 157	5 012	143	2.0%	685	9.6%	2 409	48.1%	3 237	64.6%	1 762	76.1%	36.7%
Planning and Development	1 222	1 010	32	2.6%	21	1.7%	-	-	53	5.2%	4	153.3%	(100.0%)
Road Transport	5 935	4 002	111	1.9%	665	11.2%	2 409	60.2%	3 185	79.6%	1 759	75.7%	37.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	19 343	21 774	1 414	7.3%	5 688	29.4%	4 009	18.4%	11 111	51.0%	1 314	42.8%	205.1%
Electricity	1 325	1 650	217	16.4%	905	68.3%	5	.3%	1 128	68.3%	59	16.5%	(91.7%)
Water	1 370	3 618	196	14.3%	266	19.4%	301	8.3%	763	21.1%	1 190	70.0%	(74.7%)
Waste Water Management	13 211	13 403	1 000	7.6%	4 517	34.2%	3 015	22.5%	8 532	63.7%	64	56.2%	4 629.1%
Waste Management	3 437	3 102	-	-	-	-	687	22.2%	687	22.2%	2	1.4%	39 184.5%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	321 340	313 163	77 568	24.1%	121 380	37.8%	155 765	49.7%	354 713	113.3%	124 481	96.2%	25.1%
Property rates, penalties and collection charges	61 681	63 156	22 175	36.0%	14 023	22.7%	12 180	19.3%	48 378	76.6%	11 276	75.0%	8.0%
Service charges	164 544	153 009	40 147	24.4%	29 675	18.0%	28 253	18.5%	98 074	64.1%	42 738	79.6%	(33.9%)
Other revenue	11 061	12 976	14 805	133.9%	26 993	244.0%	92 975	716.5%	134 774	1 038.7%	48 981	522.7%	89.8%
Government - operating	61 021	60 538	-	-	41 464	67.9%	13 021	21.5%	54 485	90.0%	18 180	76.7%	(28.4%)
Government - capital	14 023	14 683	-	-	7 661	54.6%	6 627	45.1%	14 288	97.3%	2 617	100.5%	153.2%
Interest	9 011	8 802	441	4.9%	1 564	17.4%	2 709	30.8%	4 714	53.6%	689	28.2%	293.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(288 164)	(280 912)	(124 916)	43.3%	(133 168)	46.2%	(61 007)	21.7%	(319 091)	113.6%	(112 263)	109.0%	(45.7%)
Suppliers and employees	(278 408)	(270 232)	(123 732)	44.4%	(130 166)	46.8%	(60 049)	22.2%	(313 947)	116.2%	(110 862)	110.8%	(45.8%)
Finance charges	(5 357)	(6 282)	(7)	.1%	(2 366)	44.2%	-	-	(2 373)	37.8%	-	43.1%	-
Transfers and grants	(4 398)	(4 398)	(1 177)	26.8%	(637)	14.5%	(957)	21.8%	(2 772)	63.0%	(1 401)	78.3%	(31.7%)
Net Cash from/(used) Operating Activities	33 176	32 250	(47 348)	(142.7%)	(11 788)	(35.5%)	94 758	293.8%	35 622	110.5%	12 218	(36.9%)	675.5%
Cash Flow from Investing Activities													
Receipts	(220)	-	60 000	(27 248.0%)	1 555	(706.0%)	(61 130)	-	425	-	19 554	58 496.0%	(412.6%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	(220)	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	60 000	-	1 555	-	(61 130)	-	425	-	19 554	-	(412.6%)
Payments	(31 320)	(32 317)	(2 154)	6.9%	(7 945)	25.4%	(6 883)	21.3%	(16 982)	52.5%	(4 098)	42.9%	68.0%
Capital assets	(31 320)	(32 317)	(2 154)	6.9%	(7 945)	25.4%	(6 883)	21.3%	(16 982)	52.5%	(4 098)	42.9%	68.0%
Net Cash from/(used) Investing Activities	(31 540)	(32 317)	57 846	(183.4%)	(6 390)	20.3%	(68 013)	210.5%	(16 557)	51.2%	15 456	(130.9%)	(540.0%)
Cash Flow from Financing Activities													
Receipts	6 272	6 080	-	-	-	-	-	-	-	-	-	6.3%	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	6 080	6 080	-	-	-	-	-	-	-	-	-	6.4%	-
Increase (decrease) in consumer deposits	192	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(4 535)	(4 534)	(101)	2.2%	(1 508)	33.3%	-	-	(1 609)	35.5%	(94)	65.8%	(100.0%)
Repayment of borrowing	(4 535)	(4 534)	(101)	2.2%	(1 508)	33.3%	-	-	(1 609)	35.5%	(94)	65.8%	(100.0%)
Net Cash from/(used) Financing Activities	1 737	1 546	(101)	(5.8%)	(1 508)	(86.8%)	-	-	(1 609)	(104.1%)	(94)	(62.6%)	(100.0%)
Net Increase/(Decrease) in cash held	3 374	1 480	10 397	308.2%	(19 687)	(583.5%)	26 745	1 807.6%	17 455	1 179.7%	27 580	3 446.8%	(3.0%)
Cash/cash equivalents at the year begin:	67 032	83 164	82 080	122.4%	92 477	138.0%	72 790	87.5%	82 080	98.7%	64 313	100.0%	13.2%
Cash/cash equivalents at the year end:	70 406	84 644	92 477	131.3%	72 790	103.4%	99 535	117.6%	99 535	117.6%	91 892	138.3%	8.3%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1 447	14.1%	1 412	13.8%	1 139	11.1%	6 240	61.0%	10 238	9.8%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 088	34.2%	1 610	9.0%	687	3.9%	9 435	52.9%	17 821	17.1%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 111	17.0%	1 837	7.6%	1 243	5.1%	16 981	70.3%	24 172	23.2%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 015	10.1%	785	7.8%	610	6.0%	7 676	76.1%	10 086	9.7%	-	-	-
Receivables from Exchange Transactions - Waste Management	1 587	9.9%	1 306	8.2%	966	6.0%	12 120	75.8%	15 980	15.3%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	2	7.5%	3	7.9%	27	84.7%	32	-	-	-	-
Interest on Arrear Debtor Accounts	475	9.8%	-	-	-	-	4 362	90.2%	4 837	4.6%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	398	1.9%	32	.2%	75	.4%	20 434	97.6%	20 939	20.1%	-	-	-
Total By Income Source	15 123	14.5%	6 985	6.7%	4 722	4.5%	77 276	74.2%	104 105	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	(68)	(1.7%)	524	13.5%	181	4.7%	3 253	83.6%	3 890	3.7%	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	15 190	15.2%	6 461	6.4%	4 541	4.5%	74 023	73.9%	100 216	96.3%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	15 123	14.5%	6 985	6.7%	4 722	4.5%	77 276	74.2%	104 105	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	625	100.0%	-	-	-	-	-	-	625	100.0%
Total	625	100.0%	-	-	-	-	-	-	625	100.0%

Contact Details

Municipal Manager	Adv H Linde(Hanlie)	022 913 6011
Financial Manager	Gerard John Goliath	022 913 6000

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: SALDANHA BAY (WC014)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	960 737	993 059	271 445	28.3%	240 977	25.1%	250 525	25.2%	762 947	76.8%	221 354	76.4%	13.2%
Property rates	200 310	201 849	64 983	32.4%	42 036	21.0%	43 497	21.5%	150 516	74.6%	40 196	79.5%	8.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	1 676	78.1%	(100.0%)
Service charges - electricity revenue	315 491	314 787	77 516	24.6%	71 565	22.7%	74 847	23.8%	223 928	71.1%	72 882	73.2%	2.7%
Service charges - water revenue	129 081	137 081	40 186	31.1%	40 701	31.5%	53 185	38.8%	134 071	97.8%	34 344	78.6%	54.9%
Service charges - sanitation revenue	57 488	57 488	14 626	25.4%	13 739	23.9%	13 814	24.0%	42 179	73.4%	12 552	77.3%	10.1%
Service charges - refuse revenue	57 444	60 444	16 086	28.0%	15 945	27.8%	16 174	26.8%	48 205	79.8%	14 077	77.6%	14.9%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	5 166	5 666	1 645	31.8%	2 196	42.5%	1 507	26.6%	5 348	94.4%	1 234	60.8%	22.1%
Interest earned - external investments	37 937	44 442	11 653	30.7%	11 775	31.0%	11 766	26.5%	35 193	79.2%	11 202	88.9%	5.0%
Interest earned - outstanding debtors	7 090	12 272	2 129	30.0%	2 253	31.8%	2 371	19.3%	6 753	55.0%	1 282	92.0%	85.0%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	35 596	37 426	3 319	9.3%	3 723	10.5%	3 128	8.4%	10 170	27.2%	2 795	25.2%	11.9%
Licences and permits	1 451	1 420	294	20.3%	418	28.8%	407	28.7%	1 120	78.9%	272	67.3%	50.1%
Agency services	4 851	5 000	1 230	25.4%	1 580	32.6%	1 296	25.9%	4 106	82.1%	1 181	79.6%	9.7%
Transfers recognised - operational	85 553	86 117	30 037	35.1%	27 711	32.4%	22 438	26.1%	80 186	93.1%	20 010	91.0%	12.1%
Other own revenue	23 279	29 065	7 742	33.3%	7 336	31.5%	6 095	21.0%	21 172	72.8%	7 649	84.4%	(20.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 039 704	1 052 103	172 524	16.6%	206 882	19.9%	258 295	24.6%	637 701	60.6%	191 248	62.9%	35.1%
Employee related costs	325 906	331 548	74 218	22.8%	88 291	27.1%	77 101	23.3%	239 610	72.3%	73 011	72.7%	5.6%
Remuneration of councillors	11 299	11 490	2 640	23.4%	2 707	24.0%	3 211	27.9%	8 558	74.5%	2 817	68.5%	14.0%
Debt impairment	42 039	51 583	7 416	17.6%	7 069	16.8%	12 973	25.2%	27 459	53.2%	2 395	63.6%	441.7%
Depreciation and asset impairment	136 124	136 124	-	-	-	-	72 246	53.1%	72 246	53.1%	10 834	55.4%	566.8%
Finance charges	22 897	23 079	5 349	23.4%	5 165	22.6%	5 359	23.2%	15 873	68.8%	(580)	68.8%	(1 024.0%)
Bulk purchases	306 629	306 629	61 290	20.0%	58 895	19.2%	57 814	18.9%	178 000	58.1%	62 982	63.0%	(8.2%)
Other Materials	-	35 803	69	-	236	-	217	.6%	522	1.5%	-	-	(100.0%)
Contracted services	86 147	87 847	5 737	6.7%	15 745	18.3%	14 623	16.6%	36 106	41.1%	15 685	49.4%	(6.8%)
Transfers and grants	3 893	3 971	792	20.3%	874	22.4%	296	7.4%	1 961	49.4%	1	56.0%	22 528.3%
Other expenditure	104 769	64 029	15 012	14.3%	27 901	26.6%	14 424	22.5%	57 336	89.5%	18 509	58.1%	(22.1%)
Loss on disposal of PPE	-	-	-	-	-	-	31	-	31	-	5 593	37.2%	(99.4%)
Surplus/(Deficit)	(78 967)	(59 044)	98 921		34 095		(7 770)		125 246		30 106		
Transfers recognised - capital	36 626	102 550	3 590	9.8%	4 132	11.3%	31 330	30.6%	39 052	38.1%	2 116	5.4%	1 380.7%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(42 341)	43 506	102 511		38 227		23 560		164 298		32 222		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(42 341)	43 506	102 511		38 227		23 560		164 298		32 222		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(42 341)	43 506	102 511		38 227		23 560		164 298		32 222		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(42 341)	43 506	102 511		38 227		23 560		164 298		32 222		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	226 799	317 461	22 255	9.8%	44 807	19.8%	74 256	23.4%	141 317	44.5%	37 579	40.1%	97.6%
National Government	21 743	20 743	4 834	22.2%	3 314	15.2%	1 178	5.7%	9 326	45.0%	5 146	73.3%	(77.1%)
Provincial Government	12 883	43 766	49	.4%	302	2.3%	42 945	98.1%	43 296	98.9%	4 801	26.7%	794.5%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	980	109	-	(109)	-	-	-	-	-	-	-	-
Transfers recognised - capital	34 626	65 488	4 992	14.4%	3 508	10.1%	44 123	67.4%	52 623	80.4%	9 947	41.7%	343.6%
Borrowing	35 646	38 794	3 692	10.4%	8 229	23.1%	5 813	15.0%	17 733	45.7%	11 113	46.1%	(47.7%)
Internally generated funds	154 527	179 551	13 571	8.8%	33 070	21.4%	24 320	13.5%	70 961	39.5%	15 052	34.7%	61.6%
Public contributions and donations	2 000	33 627	-	-	-	-	-	-	-	-	1 466	-	(100.0%)
Capital Expenditure Standard Classification	226 799	317 461	22 255	9.8%	44 807	19.8%	74 256	23.4%	141 317	44.5%	37 579	40.1%	97.6%
Governance and Administration	30 973	28 659	395	1.3%	4 781	15.4%	2 230	7.8%	7 406	25.8%	12 392	30.6%	(82.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	30 973	28 659	395	1.3%	4 781	15.4%	2 230	7.8%	7 406	25.8%	141	36.8%	1 475.7%
Corporate Services	-	-	-	-	-	-	-	-	-	-	12 250	30.5%	(100.0%)
Community and Public Safety	27 352	29 044	5 815	21.3%	10 117	37.0%	5 259	18.1%	21 190	73.0%	4 721	26.5%	11.4%
Community & Social Services	15 581	16 697	4 464	28.6%	7 917	50.8%	2 259	13.5%	14 639	87.7%	123	45.1%	1 742.6%
Sport And Recreation	9 471	8 524	1 351	14.3%	2 196	23.2%	752	8.8%	4 299	50.4%	3 464	30.4%	(78.3%)
Public Safety	2 150	3 673	-	-	-	-	2 238	60.9%	2 238	60.9%	1 066	16.3%	109.9%
Housing	150	150	-	-	4	2.5%	10	6.9%	14	9.5%	68	75.1%	(84.6%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	49 827	65 036	6 387	12.8%	10 930	21.9%	5 798	8.9%	23 115	35.5%	8 846	68.1%	(34.5%)
Planning and Development	10 568	9 977	159	1.5%	291	2.8%	83	.8%	533	5.3%	19	96.0%	339.2%
Road Transport	39 259	55 059	6 229	15.9%	10 639	27.1%	5 714	10.4%	22 582	41.0%	8 827	67.9%	(35.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	118 647	194 721	9 658	8.1%	18 980	16.0%	60 970	31.3%	89 607	46.0%	11 620	42.3%	424.7%
Electricity	30 332	22 999	1 332	4.4%	5 541	18.3%	4 883	21.2%	11 757	51.1%	2 362	31.7%	106.8%
Water	18 076	104 003	141	.8%	1 376	7.6%	42 202	40.6%	43 719	42.0%	759	57.5%	5 460.9%
Waste Water Management	33 936	39 621	4 929	14.5%	8 067	23.8%	8 868	22.4%	21 864	55.2%	6 087	43.7%	45.7%
Waste Management	36 303	28 098	3 256	9.0%	3 995	11.0%	5 016	17.9%	12 268	43.7%	2 412	53.8%	107.9%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	950 341	1 027 958	225 997	23.8%	246 065	25.9%	256 159	24.9%	728 221	70.8%	254 444	83.0%	.7%
Property rates, penalties and collection charges	195 364	201 775	41 730	21.4%	59 344	30.4%	41 486	20.6%	142 559	70.7%	45 385	84.5%	(8.6%)
Service charges	537 124	563 918	164 724	30.7%	111 057	20.7%	139 263	24.7%	415 045	73.6%	136 281	74.5%	2.2%
Other revenue	50 646	50 510	11 045	21.8%	(3 929)	(7.8%)	12 435	24.6%	19 550	38.7%	15 537	113.6%	(20.0%)
Government - operating	85 553	86 117	86	.1%	57 662	67.4%	22 509	26.1%	80 257	93.2%	32 950	109.3%	(31.7%)
Government - capital	36 626	68 923	3 590	9.8%	4 132	11.3%	31 259	45.4%	38 981	56.6%	13 088	101.4%	138.8%
Interest	45 028	56 715	4 822	10.7%	17 799	39.5%	9 207	16.2%	31 829	56.1%	11 202	75.5%	(17.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(787 287)	(796 005)	(222 284)	28.2%	(145 695)	18.5%	(140 774)	17.7%	(508 754)	63.9%	(165 214)	71.5%	(14.8%)
Suppliers and employees	(768 290)	(777 671)	(222 284)	28.9%	(137 413)	17.9%	(140 479)	18.1%	(500 176)	64.3%	(165 213)	71.9%	(15.0%)
Finance charges	(15 103)	(14 363)	-	-	(6 616)	43.8%	-	-	(6 616)	46.1%	-	44.5%	-
Transfers and grants	(3 893)	(3 971)	-	-	(1 666)	42.8%	(296)	7.4%	(1 961)	49.4%	(1)	56.0%	22 528.3%
Net Cash from/(used) Operating Activities	163 054	231 953	3 713	2.3%	100 370	61.6%	115 384	49.7%	219 467	94.6%	89 230	153.5%	29.3%
Cash Flow from Investing Activities													
Receipts	-	-	367	-	(39 927)	-	(43 684)	-	(83 244)	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	367	-	24	-	1 365	-	1 756	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	(39 951)	-	(45 049)	-	(85 000)	-	-	-	(100.0%)
Payments	(170 099)	(244 471)	(22 255)	13.1%	(44 807)	26.3%	(74 256)	30.4%	(141 317)	57.8%	(38 388)	53.4%	93.4%
Capital assets	(170 099)	(244 471)	(22 255)	13.1%	(44 807)	26.3%	(74 256)	30.4%	(141 317)	57.8%	(38 388)	53.4%	93.4%
Net Cash from/(used) Investing Activities	(170 099)	(244 471)	(21 888)	12.9%	(84 734)	49.8%	(117 940)	48.2%	(224 561)	91.9%	(38 388)	53.0%	207.2%
Cash Flow from Financing Activities													
Receipts	20 171	17 823	584	2.9%	417	2.1%	490	2.7%	1 492	8.4%	291	2.4%	68.2%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	17 823	17 823	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	2 348	-	584	24.9%	417	17.8%	490	-	1 492	-	291	93.8%	68.2%
Payments	(8 510)	(11 424)	-	-	(4 231)	49.7%	-	-	(4 231)	37.0%	-	75.9%	-
Repayment of borrowing	(8 510)	(11 424)	-	-	(4 231)	49.7%	-	-	(4 231)	37.0%	-	75.9%	-
Net Cash from/(used) Financing Activities	11 661	6 399	584	5.0%	(3 814)	(32.7%)	490	7.7%	(2 740)	(42.8%)	291	(6.1%)	68.2%
Net Increase/(Decrease) in cash held	4 616	(6 119)	(17 590)	(381.1%)	11 822	256.1%	(2 066)	33.8%	(7 834)	128.0%	51 133	(1 055.3%)	(104.0%)
Cash/cash equivalents at the year begin:	60 384	47 164	47 188	78.1%	29 598	49.0%	41 420	87.8%	47 188	100.1%	543 794	726.8%	(92.4%)
Cash/cash equivalents at the year end:	65 000	41 044	29 598	45.5%	41 420	63.7%	39 355	95.9%	39 355	95.9%	594 928	985.2%	(93.4%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	18 675	32.4%	4 451	7.7%	3 595	6.2%	30 952	53.7%	57 674	26.3%	5 620	9.7%	2 180
Trade and Other Receivables from Exchange Transactions - Electricity	18 350	76.5%	3 507	14.6%	136	.6%	1 983	8.3%	23 975	10.9%	74	.3%	1 033
Receivables from Non-exchange Transactions - Property Rates	11 958	26.2%	2 863	6.3%	1 942	4.3%	28 899	63.3%	45 662	20.8%	937	2.1%	2 874
Receivables from Exchange Transactions - Waste Water Management	4 060	16.6%	1 003	4.1%	651	2.7%	18 720	76.6%	24 435	11.2%	1 872	7.7%	1 269
Receivables from Exchange Transactions - Waste Management	4 961	17.3%	2 555	8.9%	806	2.8%	20 344	71.0%	28 667	13.1%	1 819	6.3%	1 666
Receivables from Exchange Transactions - Property Rental Debtors	29	1.3%	7	.3%	6	.3%	2 119	98.1%	2 160	1.0%	587	27.2%	59
Interest on Arrear Debtor Accounts	1 170	3.7%	1 044	3.3%	976	3.1%	28 657	90.0%	31 847	14.5%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	275	6.0%	387	8.4%	228	4.9%	3 724	80.7%	4 614	2.1%	289	6.3%	699
Total By Income Source	59 478	27.2%	15 817	7.2%	8 340	3.8%	135 399	61.8%	219 034	100.0%	11 198	5.1%	9 779
Debtors Age Analysis By Customer Group													
Organs of State	2 864	38.9%	335	4.5%	133	1.8%	4 039	54.8%	7 370	3.4%	-	-	-
Commercial	31 587	49.5%	5 743	9.0%	2 183	3.4%	24 331	38.1%	63 844	29.1%	-	-	-
Households	24 759	16.9%	9 560	6.5%	5 887	4.0%	106 014	72.5%	146 220	66.8%	-	-	-
Other	268	16.7%	179	11.2%	138	8.6%	1 015	63.5%	1 600	.7%	11 198	699.8%	9 779
Total By Customer Group	59 478	27.2%	15 817	7.2%	8 340	3.8%	135 399	61.8%	219 034	100.0%	11 198	5.1%	9 779

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 014	92.5%	162	7.5%	-	-	-	-	2 177	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	2 014	92.5%	162	7.5%	-	-	-	-	2 177	100.0%

Contact Details

Municipal Manager	Dr Pierre Voges	022 701 7097
Financial Manager	Mr Stefan Vorster	022 701 7101

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: SWARTLAND (WC015)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	647 973	668 364	156 443	24.1%	150 929	23.3%	135 795	20.3%	443 167	66.3%	133 193	69.4%	2.0%
Property rates	96 960	96 960	23 715	24.5%	23 253	24.0%	22 832	23.5%	69 800	72.0%	20 313	83.3%	12.4%
Property rates - penalties and collection charges	-	-	-		-		-		-		-	-	
Service charges - electricity revenue	250 410	250 412	63 960	25.5%	59 305	23.7%	58 441	23.3%	181 706	72.6%	55 502	73.9%	5.3%
Service charges - water revenue	54 837	54 838	12 545	22.9%	16 287	29.7%	12 757	23.3%	41 589	75.8%	13 036	72.9%	(2.1%)
Service charges - sanitation revenue	36 032	37 432	8 982	24.9%	10 179	28.2%	9 117	24.4%	28 278	75.5%	7 670	77.2%	18.9%
Service charges - refuse revenue	21 878	23 430	5 801	26.5%	5 902	27.0%	5 913	25.2%	17 616	75.2%	5 395	77.0%	9.6%
Service charges - other	-	(16)	-		-		-		-		-	-	
Rental of facilities and equipment	3 805	1 302	362	9.5%	300	7.9%	400	30.8%	1 063	81.7%	1 292	101.4%	(69.0%)
Interest earned - external investments	21 876	30 280	1 324	6.1%	1 892	8.6%	1 854	6.1%	5 070	16.7%	5 063	24.5%	(63.4%)
Interest earned - outstanding debtors	1 677	1 564	441	26.3%	531	31.7%	531	33.9%	1 503	96.1%	500	97.1%	6.1%
Dividends received	-	-	-		-		-		-		-	-	
Fines	24 848	24 965	36	.1%	41	.2%	50	.2%	127	.5%	(1 186)	.7%	(104.3%)
Licences and permits	4 037	3 579	958	23.7%	863	21.4%	1 044	29.2%	2 865	80.0%	1 033	83.7%	1.2%
Agency services	3 600	4 000	944	26.2%	1 023	28.4%	954	23.8%	2 921	73.0%	934	94.9%	2.1%
Transfers recognised - operational	117 773	123 514	29 400	25.0%	23 520	20.0%	17 640	14.3%	70 560	57.1%	14 819	61.4%	19.0%
Other own revenue	10 039	12 217	5 101	50.8%	6 820	67.9%	3 831	31.4%	15 753	128.9%	6 249	86.8%	(38.7%)
Gains on disposal of PPE	200	3 885	2 873	1 436.6%	1 012	506.1%	430	11.1%	4 316	111.1%	2 574	1 785.9%	(83.3%)
Operating Expenditure	652 566	656 945	127 176	19.5%	150 780	23.1%	141 752	21.6%	419 708	63.9%	124 151	62.4%	14.2%
Employee related costs	191 872	191 526	39 233	20.4%	48 485	25.3%	42 858	22.4%	130 576	68.2%	37 825	67.1%	13.3%
Remuneration of councillors	9 448	9 908	2 237	23.7%	2 330	24.7%	2 931	29.6%	7 499	75.7%	2 200	70.7%	33.3%
Debt impairment	15 718	16 373	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	83 983	83 983	20 746	24.7%	20 746	24.7%	13 830	16.5%	55 322	65.9%	20 294	74.1%	(31.9%)
Finance charges	13 507	13 507	79	.6%	6 775	50.2%	48	.4%	6 901	51.1%	1	50.4%	3 384.9%
Bulk purchases	208 391	205 391	46 478	22.3%	44 458	21.3%	42 371	20.6%	133 306	64.9%	40 536	65.7%	4.5%
Other Materials	-	12 747	-	-	-	-	-	-	-	-	-	-	-
Contracted services	86 452	89 492	7 574	8.8%	14 475	16.7%	29 149	32.6%	51 199	57.2%	1 022	67.8%	2 751.8%
Transfers and grants	2 552	2 805	768	30.1%	624	24.5%	490	17.5%	1 883	67.1%	344	49.3%	42.7%
Other expenditure	38 279	28 850	10 061	26.3%	12 887	33.7%	10 074	34.9%	33 022	114.5%	21 929	52.3%	(54.1%)
Loss on disposal of PPE	2 364	2 364	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(4 593)	11 419	29 268		149		(5 957)		23 459		9 042		
Transfers recognised - capital	35 076	61 391	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	30 483	72 810	29 268		149		(5 957)		23 459		9 042		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	30 483	72 810	29 268		149		(5 957)		23 459		9 042		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	30 483	72 810	29 268		149		(5 957)		23 459		9 042		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	30 483	72 810	29 268		149		(5 957)		23 459		9 042		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	81 243	110 073	11 729	14.4%	21 818	26.9%	13 207	12.0%	46 754	42.5%	17 953	51.7%	(26.4%)
National Government	24 608	27 608	1 528	6.2%	12 538	51.0%	3 907	14.2%	17 973	65.1%	4 057	57.8%	(3.7%)
Provincial Government	10 468	33 783	6	.1%	830	7.9%	7 133	21.1%	7 969	23.6%	2 586	54.5%	175.9%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	35 076	61 391	1 534	4.4%	13 368	38.1%	11 040	18.0%	25 942	42.3%	6 643	56.9%	66.2%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	46 167	48 682	10 195	22.1%	8 450	18.3%	2 166	4.5%	20 812	42.8%	11 311	48.9%	(80.8%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	81 243	110 073	11 729	14.4%	21 818	26.9%	13 207	12.0%	46 754	42.5%	17 953	51.7%	(26.4%)
Governance and Administration	8 237	10 901	7 666	93.1%	357	4.3%	53	.5%	8 075	74.1%	4 570	57.7%	(98.8%)
Executive & Council	6	11	-	-	3	52.3%	4	35.5%	7	61.6%	471	64.5%	(99.2%)
Budget & Treasury Office	8 232	10 890	606	7.4%	354	4.3%	49	.4%	1 009	9.3%	2	30.4%	2 527.0%
Corporate Services	-	-	7 060	-	-	-	-	-	7 060	-	4 097	57.0%	(100.0%)
Community and Public Safety	25 115	15 648	182	.7%	4 268	17.0%	7 549	48.2%	11 998	76.7%	4 995	58.7%	51.1%
Community & Social Services	2 086	5 485	6	.3%	49	2.3%	346	6.3%	400	7.3%	670	448.2%	(48.3%)
Sport And Recreation	8 744	9 343	176	2.0%	3 332	38.1%	458	4.9%	3 967	42.5%	2 899	49.6%	(84.2%)
Public Safety	522	820	-	-	3	.6%	809	98.6%	812	99.0%	5	53.8%	17 015.6%
Housing	13 763	-	-	-	884	6.4%	5 935	-	6 819	-	1 422	49.0%	317.5%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	17 691	27 014	623	3.5%	554	3.1%	1 317	4.9%	2 494	9.2%	1 477	19.3%	(10.8%)
Planning and Development	3 481	212	623	17.9%	13	.4%	722	340.9%	1 358	641.2%	5	46.9%	14 940.1%
Road Transport	14 210	26 802	-	-	541	3.8%	595	2.2%	1 135	4.2%	1 472	19.2%	(59.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	30 199	56 511	3 258	10.8%	16 640	55.1%	4 289	7.6%	24 187	42.8%	6 911	67.4%	(37.9%)
Electricity	12 125	11 230	1 985	16.4%	6 268	51.7%	535	4.8%	8 789	78.3%	1 976	85.4%	(72.9%)
Water	4 455	19 710	230	5.2%	2 929	65.7%	813	4.1%	3 972	20.2%	1 939	61.7%	(58.1%)
Waste Water Management	13 103	14 662	1 043	8.0%	7 431	56.7%	2 446	16.7%	10 920	74.5%	2 983	46.2%	(18.0%)
Waste Management	516	10 909	-	-	12	2.3%	494	4.5%	506	4.6%	13	99.9%	3 606.5%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	641 681	684 108	277 178	43.2%	264 731	41.3%	264 322	38.6%	806 231	117.9%	312 315	124.0%	(15.4%)
Property rates, penalties and collection charges	92 112	92 112	24 286	26.4%	22 011	23.9%	22 938	24.9%	69 235	75.2%	18 899	79.5%	21.4%
Service charges	345 000	347 792	78 396	22.7%	80 533	23.3%	81 131	23.3%	240 059	69.0%	77 869	70.8%	4.2%
Other revenue	28 251	27 455	143 766	508.9%	136 775	484.1%	141 140	514.1%	421 681	1 535.9%	174 981	906.4%	(19.3%)
Government - operating	117 773	123 514	29 400	25.0%	23 520	20.0%	17 740	14.4%	70 660	57.2%	35 432	97.8%	(49.9%)
Government - capital	35 076	61 391	-	-	-	-	-	-	-	-	70	50.6%	(100.0%)
Interest	23 469	31 845	1 330	5.7%	1 892	8.1%	1 373	4.3%	4 596	14.4%	5 063	23.1%	(72.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(541 041)	(545 520)	(290 060)	53.6%	(228 735)	42.3%	(241 346)	44.2%	(760 141)	139.3%	(283 302)	197.3%	(14.8%)
Suppliers and employees	(524 982)	(529 208)	(289 333)	55.1%	(221 337)	42.2%	(240 954)	45.5%	(751 624)	142.0%	(283 124)	202.2%	(14.9%)
Finance charges	(13 507)	(13 507)	-	-	(6 713)	49.7%	-	-	(6 713)	49.7%	(1)	50.3%	(100.0%)
Transfers and grants	(2 552)	(2 805)	(728)	28.5%	(684)	26.8%	(393)	14.0%	(1 805)	64.3%	(176)	27.9%	122.5%
Net Cash from/(used) Operating Activities	100 640	138 588	(12 883)	(12.8%)	35 997	35.8%	22 976	16.6%	46 090	33.3%	29 013	(201.6%)	(20.8%)
Cash Flow from Investing Activities													
Receipts	221	3 907	2 873	1 299.4%	1 012	457.8%	430	11.0%	4 316	110.5%	2 574	1 615.4%	(83.3%)
Proceeds on disposal of PPE	200	3 885	2 873	1 436.6%	1 012	506.1%	430	11.1%	4 316	111.1%	2 574	1 785.9%	(83.3%)
Decrease in non-current debtors	21	21	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(80 188)	(118 126)	(11 644)	14.5%	(23 586)	29.4%	(11 965)	10.1%	(47 195)	40.0%	(17 554)	49.8%	(31.8%)
Capital assets	(80 188)	(118 126)	(11 644)	14.5%	(23 586)	29.4%	(11 965)	10.1%	(47 195)	40.0%	(17 554)	49.8%	(31.8%)
Net Cash from/(used) Investing Activities	(79 967)	(114 219)	(8 770)	11.0%	(22 574)	28.2%	(11 535)	10.1%	(42 879)	37.5%	(14 980)	45.6%	(23.0%)
Cash Flow from Financing Activities													
Receipts	604	202	351	58.0%	1 104	182.8%	486	240.1%	1 940	959.3%	381	182.0%	27.6%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	604	202	351	58.0%	1 104	182.8%	486	240.1%	1 940	959.3%	381	182.0%	27.6%
Payments	(4 954)	(4 954)	-	-	-	-	-	-	-	-	(8)	66.6%	(100.0%)
Repayment of borrowing	(4 954)	(4 954)	-	-	-	-	-	-	-	-	(8)	66.6%	(100.0%)
Net Cash from/(used) Financing Activities	(4 350)	(4 752)	351	(8.1%)	1 104	(25.4%)	486	(10.2%)	1 940	(40.8%)	372	51.8%	30.5%
Net Increase/(Decrease) in cash held	16 323	19 617	(21 303)	(130.5%)	14 527	89.0%	11 927	60.8%	5 151	26.3%	14 405	(945.5%)	(17.2%)
Cash/cash equivalents at the year begin:	307 598	348 890	98 875	32.1%	77 572	25.2%	92 099	26.4%	98 875	28.3%	15 258	100.0%	503.6%
Cash/cash equivalents at the year end:	323 921	368 507	77 572	23.9%	92 099	28.4%	104 026	28.2%	104 026	28.2%	29 663	9.1%	250.7%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	4 055	40.3%	1 508	15.0%	1 100	10.9%	3 410	33.8%	10 074	18.6%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	16 327	84.5%	1 784	9.2%	146	.8%	1 061	5.5%	19 318	35.6%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 707	40.5%	1 746	12.4%	643	4.6%	6 007	42.6%	14 102	26.0%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 671	46.6%	785	13.7%	237	4.1%	2 041	35.6%	5 735	10.6%	-	-	-
Receivables from Exchange Transactions - Waste Management	2 055	41.5%	605	12.2%	208	4.2%	2 081	42.0%	4 950	9.1%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	29	58.9%	17	34.2%	1	2.5%	2	4.4%	50	.1%	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	30 844	56.9%	6 446	11.9%	2 336	4.3%	14 602	26.9%	54 228	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	900	39.7%	13	.6%	18	.8%	1 337	58.9%	2 269	4.2%	-	-	-
Commercial	13 628	85.4%	1 297	8.1%	185	1.2%	842	5.3%	15 953	29.4%	-	-	-
Households	16 316	45.3%	5 135	14.3%	2 133	5.9%	12 422	34.5%	36 007	66.4%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	30 844	56.9%	6 446	11.9%	2 336	4.3%	14 602	26.9%	54 228	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 896	80.8%	129	5.5%	292	12.5%	31	1.3%	2 348	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 896	80.8%	129	5.5%	292	12.5%	31	1.3%	2 348	100.0%

Contact Details

Municipal Manager	Mr Joggie Scholtz	022 487 9400
Financial Manager	Mr Mark Bolton	022 487 9400

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: WEST COAST (DC1)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	354 564	365 446	90 760	25.6%	102 629	28.9%	106 374	29.1%	299 763	82.0%	96 775	80.7%	9.9%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	122 050	114 719	21 761	17.8%	23 890	19.6%	23 415	20.4%	69 066	60.2%	30 626	72.1%	(23.5%)
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	970	970	296	30.5%	238	24.5%	225	23.2%	758	78.2%	207	-	8.6%
Rental of facilities and equipment	2 450	2 450	667	27.2%	559	22.8%	747	30.5%	1 974	80.6%	663	57.0%	12.8%
Interest earned - external investments	13 885	13 885	832	6.0%	2 181	15.7%	2 752	19.8%	5 764	41.5%	4 656	77.9%	(40.9%)
Interest earned - outstanding debtors	57	57	30	51.5%	25	43.3%	19	33.1%	73	127.9%	14	152.9%	31.6%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	6	6	0	5.4%	37	572.6%	22	338.4%	59	916.5%	-	-	(100.0%)
Licences and permits	211	211	46	21.9%	94	44.3%	155	73.2%	294	139.3%	50	724.3%	212.0%
Agency services	115 923	134 078	30 038	25.9%	43 815	37.8%	54 721	40.8%	128 574	95.9%	35 516	80.4%	54.1%
Transfers recognised - operational	90 115	93 603	36 162	40.1%	30 823	34.2%	22 642	24.2%	89 627	95.8%	22 422	94.5%	1.0%
Other own revenue	8 895	5 466	929	10.4%	967	10.9%	1 677	30.7%	3 573	65.4%	2 561	60.0%	(34.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	60	-	(100.0%)
Operating Expenditure	353 989	364 501	62 649	17.7%	91 364	25.8%	100 100	27.5%	254 113	69.7%	75 480	63.2%	32.6%
Employee related costs	168 071	168 616	34 758	20.7%	45 521	27.1%	41 610	24.7%	121 890	72.3%	35 677	68.1%	16.6%
Remuneration of councillors	6 003	6 003	1 456	24.3%	1 221	20.3%	1 678	28.0%	4 355	72.5%	1 494	61.9%	12.3%
Debt impairment	1 547	1 547	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	13 919	13 919	-	-	-	-	9 485	68.1%	9 485	68.1%	2 308	15.8%	311.0%
Finance charges	8 455	8 455	655	7.7%	3 261	38.6%	3	-	3 918	46.3%	-	43.7%	(100.0%)
Bulk purchases	11 148	11 148	3 136	28.1%	1 415	12.7%	2 122	19.0%	6 673	59.9%	3 722	70.7%	(43.0%)
Other Materials	62 244	62 611	9 061	14.6%	21 029	33.8%	17 094	27.3%	47 184	75.4%	21 270	80.4%	(19.6%)
Contracted services	20 118	27 882	2 140	10.6%	6 763	33.6%	6 552	23.5%	15 455	55.4%	5 304	-	23.5%
Transfers and grants	350	2 350	965	275.7%	130	37.1%	10 735	456.8%	11 830	503.4%	7	-	152 869.3%
Other expenditure	56 755	59 592	10 478	18.5%	12 024	21.2%	10 822	18.2%	33 324	55.9%	5 698	37.5%	89.9%
Loss on disposal of PPE	5 380	2 380	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	575	945	28 111		11 265		6 273		45 650		21 295		
Transfers recognised - capital	1 450	1 450	-	-	-	-	-	-	-	-	168	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	2 025	2 395	28 111		11 265		6 273		45 650		21 464		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	2 025	2 395	28 111		11 265		6 273		45 650		21 464		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 025	2 395	28 111		11 265		6 273		45 650		21 464		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 025	2 395	28 111		11 265		6 273		45 650		21 464		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	8 965	9 835	293	3.3%	689	7.7%	3 172	32.3%	4 154	42.2%	3 371	50.7%	(5.9%)
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	1 450	1 450	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	1 450	1 450	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 515	8 385	293	3.9%	689	9.2%	3 172	37.8%	4 154	49.5%	3 371	50.7%	(5.9%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	8 965	9 835	293	3.3%	689	7.7%	3 172	32.3%	4 154	42.2%	3 371	50.7%	(5.9%)
Governance and Administration	339	339	7	2.1%	63	18.7%	66	19.4%	136	40.3%	342	81.0%	(80.8%)
Executive & Council	150	150	-	-	50	33.2%	15	10.2%	65	43.4%	1	90.6%	1 946.0%
Budget & Treasury Office	189	189	7	3.9%	14	7.2%	50	26.8%	71	37.8%	341	79.0%	(85.2%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	4 173	4 173	146	3.5%	244	5.9%	340	8.1%	731	17.5%	1 139	57.8%	(70.2%)
Community & Social Services	327	327	-	-	21	6.5%	169	51.8%	191	58.2%	72	97.2%	135.2%
Sport And Recreation	148	148	2	1.6%	39	26.6%	(19)	(13.1%)	22	15.1%	-	-	(100.0%)
Public Safety	3 047	3 047	144	4.7%	184	6.0%	67	2.2%	395	12.9%	1 050	56.1%	(93.7%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	651	651	-	-	-	-	123	18.9%	123	18.9%	18	70.5%	600.1%
Economic and Environmental Services	10	10	-	-	-	-	8	76.2%	8	76.2%	-	-	(100.0%)
Planning and Development	10	10	-	-	-	-	8	76.2%	8	76.2%	-	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	4 435	5 305	140	3.1%	381	8.6%	2 751	51.9%	3 272	61.7%	1 890	45.6%	45.6%
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	4 435	5 305	140	3.1%	381	8.6%	2 751	51.9%	3 272	61.7%	1 890	45.6%	45.6%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	8	8	-	-	-	-	8	95.3%	8	95.3%	-	-	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	356 014	366 896	117 047	32.9%	138 252	38.8%	88 269	24.1%	343 567	93.6%	197 047	108.2%	(55.2%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	123 020	115 689	22 057	17.9%	24 128	19.6%	23 608	20.4%	69 793	60.3%	30 696	72.6%	(23.1%)
Other revenue	127 486	142 255	57 967	45.5%	81 095	63.6%	41 624	29.3%	180 686	127.0%	139 258	148.3%	(70.1%)
Government - operating	90 115	93 559	36 162	40.1%	30 823	34.2%	22 642	24.2%	89 627	95.8%	22 422	94.3%	1.0%
Government - capital	1 450	1 450	-	-	-	-	-	-	-	-	-	-	-
Interest	13 942	13 942	861	6.2%	2 206	15.8%	394	2.8%	3 461	24.8%	4 670	78.2%	(91.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(333 144)	(343 656)	(294 101)	88.3%	(147 957)	44.4%	(80 876)	23.5%	(522 933)	152.2%	(218 597)	177.1%	(63.0%)
Suppliers and employees	(320 507)	(332 851)	(292 481)	91.3%	(144 566)	45.1%	(79 291)	23.8%	(516 338)	155.1%	(218 597)	181.0%	(63.7%)
Finance charges	(12 287)	(8 455)	(655)	5.3%	(3 261)	26.5%	(3)	-	(3 918)	46.3%	-	43.7%	(100.0%)
Transfers and grants	(350)	(2 350)	(965)	275.7%	(130)	37.1%	(1 582)	67.3%	(2 677)	113.9%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	22 870	23 240	(177 054)	(774.2%)	(9 705)	(42.4%)	7 393	31.8%	(179 366)	(771.8%)	(21 550)	(1 156.8%)	(134.3%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(8 965)	(9 835)	(293)	3.3%	(689)	7.7%	(3 172)	32.3%	(4 154)	42.2%	(3 248)	49.6%	(2.3%)
Capital assets	(8 965)	(9 835)	(293)	3.3%	(689)	7.7%	(3 172)	32.3%	(4 154)	42.2%	(3 248)	49.6%	(2.3%)
Net Cash from/(used) Investing Activities	(8 965)	(9 835)	(293)	3.3%	(689)	7.7%	(3 172)	32.3%	(4 154)	42.2%	(3 248)	49.6%	(2.3%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(9 299)	(9 299)	(1 915)	20.6%	(8 396)	90.3%	-	-	(10 311)	110.9%	-	11.1%	-
Repayment of borrowing	(9 299)	(9 299)	(1 915)	20.6%	(8 396)	90.3%	-	-	(10 311)	110.9%	-	11.1%	-
Net Cash from/(used) Financing Activities	(9 299)	(9 299)	(1 915)	20.6%	(8 396)	90.3%	-	-	(10 311)	110.9%	-	11.1%	-
Net Increase/(Decrease) in cash held	4 607	4 106	(179 262)	(3 891.5%)	(18 790)	(407.9%)	4 221	102.8%	(193 832)	(4 720.1%)	(24 798)	2 486.2%	(117.0%)
Cash/cash equivalents at the year begin:	226 915	226 915	234 434	103.3%	55 172	24.3%	36 382	16.0%	234 434	103.3%	35 152	114.0%	3.5%
Cash/cash equivalents at the year end:	231 521	231 021	55 172	23.8%	36 382	15.7%	40 602	17.6%	40 602	17.6%	10 354	5.4%	292.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	8 289	98.5%	35	.4%	2	-	92	1.1%	8 418	81.3%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	64	57.5%	10	8.5%	6	5.5%	32	28.5%	112	1.1%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	10	97.4%	0	.9%	0	.9%	0	.7%	10	.1%	-	-	-
Receivables from Exchange Transactions - Waste Management	7	96.7%	0	1.2%	0	1.2%	0	1.0%	7	.1%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	165	70.4%	28	12.1%	17	7.2%	24	10.3%	234	2.3%	-	-	-
Interest on Arrear Debtor Accounts	5	12.0%	9	20.5%	1	1.6%	28	65.9%	42	.4%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	462	30.0%	498	32.4%	27	1.8%	551	35.8%	1 538	14.8%	-	-	-
Total By Income Source	9 001	86.9%	580	5.6%	52	.5%	727	7.0%	10 360	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	6 796	100.0%	1	-	-	-	-	-	6 798	65.6%	-	-	-
Commercial	133	95.0%	7	4.9%	0	.1%	-	-	140	1.4%	-	-	-
Households	1 920	60.6%	538	17.0%	26	.8%	684	21.6%	3 167	30.6%	-	-	-
Other	152	59.5%	34	13.2%	26	10.3%	43	17.0%	255	2.5%	-	-	-
Total By Customer Group	9 001	86.9%	580	5.6%	52	.5%	727	7.0%	10 360	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	454	100.0%	-	-	-	-	-	-	454	89.1%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	55	99.4%	0	.6%	-	-	-	-	55	10.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	509	99.9%	0	.1%	-	-	-	-	509	100.0%

Contact Details

Municipal Manager	Mr D Joubert	022 433 8410
Financial Manager	Mr J Koekemoer	022 433 8404

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: WITZENBERG (WC022)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	512 772	519 934	151 385	29.5%	121 123	23.6%	123 406	23.7%	395 915	76.1%	109 140	66.7%	13.1%
Property rates	66 339	64 827	36 022	54.3%	9 067	13.7%	9 713	15.0%	54 801	84.5%	8 754	85.4%	10.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	426	82.1%	(100.0%)
Service charges - electricity revenue	219 007	217 884	56 606	25.8%	43 307	19.8%	51 034	23.4%	150 946	69.3%	53 071	68.2%	(3.8%)
Service charges - water revenue	41 086	41 086	9 058	22.0%	11 612	28.3%	13 243	32.2%	33 913	82.5%	9 137	61.9%	44.9%
Service charges - sanitation revenue	20 933	20 673	7 832	37.4%	5 634	26.9%	5 486	26.5%	18 952	91.7%	3 393	70.3%	61.7%
Service charges - refuse revenue	21 689	21 689	5 898	27.2%	5 783	26.7%	5 799	26.7%	17 480	80.6%	4 967	71.9%	16.8%
Service charges - other	-	1 383	235	-	162	-	-	-	398	28.8%	22	9.2%	(100.0%)
Rental of facilities and equipment	9 650	9 650	1 046	10.8%	830	8.6%	2 070	21.5%	3 946	40.9%	2 244	73.1%	(7.8%)
Interest earned - external investments	4 580	4 569	1 076	23.5%	2 428	53.0%	2 456	53.8%	5 960	130.5%	2 693	130.6%	(8.8%)
Interest earned - outstanding debtors	8 565	7 008	2 695	31.5%	2 432	28.4%	2 730	39.0%	7 856	112.1%	1 748	95.3%	56.2%
Dividends received	4	4	-	-	-	-	-	-	-	-	-	-	-
Fines	14 668	14 668	38	.3%	432	2.9%	2 205	15.0%	2 675	18.2%	554	13.2%	297.9%
Licences and permits	154	152	50	32.3%	781	507.3%	2 439	1 600.1%	3 269	2 145.1%	15	70.4%	15 983.0%
Agency services	4 614	4 614	-	-	-	-	-	-	-	-	731	63.5%	(100.0%)
Transfers recognised - operational	97 846	99 019	29 720	30.4%	33 769	34.5%	21 208	21.4%	84 696	85.5%	20 584	51.9%	3.0%
Other own revenue	3 637	12 709	1 111	30.5%	4 886	134.3%	5 024	39.5%	11 021	86.7%	801	124.0%	527.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	548 030	559 295	98 468	18.0%	110 789	20.2%	112 778	20.2%	322 035	57.6%	106 899	57.7%	5.5%
Employee related costs	163 628	162 126	39 073	23.9%	37 334	22.8%	37 448	23.1%	113 855	70.2%	34 268	71.1%	9.3%
Remuneration of councillors	10 083	10 083	2 063	20.5%	2 034	20.2%	2 629	26.1%	6 726	66.7%	2 157	71.8%	21.9%
Debt impairment	27 100	-	-	-	(5 123)	(18.9%)	5 123	-	-	-	914	40.2%	460.7%
Depreciation and asset impairment	46 045	46 045	7	-	9	-	16	-	31	.1%	5 121	35.3%	(99.7%)
Finance charges	3 710	3 666	231	6.2%	338	9.1%	161	4.4%	730	19.9%	2 883	65.8%	(94.4%)
Bulk purchases	183 215	182 975	39 717	21.7%	34 103	18.6%	38 946	21.3%	112 766	61.6%	39 619	61.6%	(1.7%)
Other Materials	18 518	19 159	2 953	15.9%	3 734	20.2%	4 321	22.6%	11 008	57.5%	-	-	(100.0%)
Contracted services	38 605	42 904	3 096	8.0%	11 939	30.9%	9 164	21.4%	24 200	56.4%	7 372	34.4%	24.3%
Transfers and grants	15 763	17 064	273	1.7%	9 702	61.5%	3 322	19.5%	13 296	77.9%	209	77.0%	1 490.1%
Other expenditure	41 363	75 272	11 055	26.7%	16 720	40.4%	11 648	15.5%	39 423	52.4%	14 355	52.0%	(18.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(35 258)	(39 361)	52 917		10 334		10 629		73 880		2 241		
Transfers recognised - capital	63 230	35 284	396	.6%	8 854	14.0%	(1 406)	(4.0%)	7 843	22.2%	9 431	50.7%	(114.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	27 972	(4 077)	53 313		19 188		9 222		81 723		11 672		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	27 972	(4 077)	53 313		19 188		9 222		81 723		11 672		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	27 972	(4 077)	53 313		19 188		9 222		81 723		11 672		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	27 972	(4 077)	53 313		19 188		9 222		81 723		11 672		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	83 247	64 067	6 289	7.6%	13 869	16.7%	13 892	21.7%	34 050	53.1%	12 128	46.3%	14.5%
National Government	31 226	20 034	5 072	16.2%	8 395	26.9%	7 554	37.7%	21 022	104.9%	4 665	85.7%	61.9%
Provincial Government	27 632	14 173	248	.9%	225	.8%	3 248	22.9%	3 721	26.3%	4 766	64.7%	(31.8%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	58 858	34 207	5 320	9.0%	8 621	14.6%	10 803	31.6%	24 744	72.3%	9 431	76.4%	14.5%
Borrowing	3 500	3 526	-	-	396	11.3%	-	-	396	11.2%	-	-	-
Internally generated funds	20 889	26 333	969	4.6%	4 852	23.2%	3 089	11.7%	8 910	33.8%	2 684	17.2%	15.1%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	13	7.1%	(100.0%)
Capital Expenditure Standard Classification	83 247	64 067	6 289	7.6%	13 869	16.7%	13 892	21.7%	34 050	53.1%	12 128	46.3%	14.5%
Governance and Administration	2 304	2 708	13	.5%	363	15.8%	153	5.7%	529	19.5%	192	38.8%	(20.3%)
Executive & Council	295	371	5	1.6%	13	4.4%	48	12.8%	65	17.6%	-	-	(100.0%)
Budget & Treasury Office	2 009	428	4	.2%	355	17.7%	-	-	358	83.8%	35	-	(100.0%)
Corporate Services	-	1 909	4	-	(4)	-	106	5.5%	106	5.5%	157	56.8%	(32.7%)
Community and Public Safety	3 495	3 695	175	5.0%	1 151	32.9%	1 999	54.1%	3 325	90.0%	1 158	54.6%	72.6%
Community & Social Services	535	1 873	68	12.7%	154	28.8%	178	9.5%	400	21.4%	908	72.3%	(80.4%)
Sport And Recreation	2 260	1 122	103	4.5%	1 001	44.3%	264	23.5%	1 368	121.9%	138	16.2%	90.8%
Public Safety	500	500	4	.9%	(4)	(.9%)	1 557	311.4%	1 557	311.4%	112	76.1%	1 288.9%
Housing	200	200	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	17 050	10 950	2 083	12.2%	506	3.0%	1 388	12.7%	3 976	36.3%	2 654	30.3%	(47.7%)
Planning and Development	20	20	-	-	-	-	-	-	-	-	-	-	
Road Transport	17 030	10 930	2 083	12.2%	506	3.0%	1 388	12.7%	3 976	36.4%	2 654	30.3%	(47.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	60 398	46 713	4 019	6.7%	11 849	19.6%	10 351	22.2%	26 219	56.1%	8 124	48.9%	27.4%
Electricity	3 327	2 550	484	14.5%	890	26.8%	259	10.2%	1 633	64.0%	1 579	70.3%	(83.6%)
Water	31 597	24 954	3 299	10.4%	5 635	17.8%	5 411	21.7%	14 346	57.5%	3 183	31.8%	70.0%
Waste Water Management	22 169	15 904	144	.6%	4 692	21.2%	4 547	28.6%	9 384	59.0%	3 362	59.3%	35.3%
Waste Management	3 305	3 305	93	2.8%	631	19.1%	134	4.1%	857	25.9%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	544 724	521 331	195 987	36.0%	125 295	23.0%	142 826	27.4%	464 109	89.0%	146 939	77.3%	(2.8%)
Property rates, penalties and collection charges	61 689	61 689	13 688	22.2%	839	1.4%	10 566	17.1%	25 093	40.7%	9 669	70.3%	9.3%
Service charges	291 601	291 601	88 082	30.2%	74 739	25.6%	81 486	27.9%	244 307	83.8%	78 079	80.5%	4.4%
Other revenue	17 246	21 388	50 835	294.8%	4 827	28.0%	14 570	68.1%	70 232	328.4%	12 896	171.3%	13.0%
Government - operating	97 846	98 719	29 693	30.3%	31 205	31.9%	23 080	23.4%	83 979	85.1%	18 241	52.2%	26.5%
Government - capital	63 230	34 821	12 613	19.9%	11 257	17.8%	11 176	32.1%	35 046	100.6%	25 360	96.8%	(55.9%)
Interest	13 112	13 112	1 076	8.2%	2 428	18.5%	1 948	14.9%	5 453	41.6%	2 693	65.7%	(27.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(371 519)	(407 998)	(176 039)	47.4%	(98 140)	26.4%	(117 306)	28.8%	(391 484)	96.0%	(125 444)	85.8%	(6.5%)
Suppliers and employees	(369 994)	(406 473)	(175 558)	47.4%	(88 367)	23.9%	(113 823)	28.0%	(377 748)	92.9%	(124 636)	87.6%	(8.7%)
Finance charges	(938)	(938)	(231)	24.6%	(71)	7.6%	(161)	17.2%	(464)	49.4%	(514)	10.4%	(68.6%)
Transfers and grants	(587)	(587)	(250)	42.5%	(9 702)	1 652.0%	(3 322)	565.6%	(13 273)	2 260.1%	(294)	105.0%	1 030.2%
Net Cash from/(used) Operating Activities	173 205	113 333	19 949	11.5%	27 155	15.7%	25 521	22.5%	72 625	64.1%	21 494	16.6%	18.7%
Cash Flow from Investing Activities													
Receipts	-	454	(56 011)	-	39 000	-	(48 748)	(10 746.8%)	(65 759)	(14 496.9%)	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	454	(56 011)	-	39 000	-	(48 748)	(10 746.8%)	(65 759)	(14 496.9%)	-	-	(100.0%)
Payments	(83 247)	(63 964)	(4 887)	5.9%	(12 354)	14.8%	(14 804)	23.1%	(32 045)	50.1%	(3 367)	26.0%	339.6%
Capital assets	(83 247)	(63 964)	(4 887)	5.9%	(12 354)	14.8%	(14 804)	23.1%	(32 045)	50.1%	(3 367)	26.0%	339.6%
Net Cash from/(used) Investing Activities	(83 247)	(63 510)	(60 898)	73.2%	26 646	(32.0%)	(63 552)	100.1%	(97 804)	154.0%	(3 367)	26.0%	1 787.3%
Cash Flow from Financing Activities													
Receipts	3 500	1 395	(17)	(.5%)	109	3.1%	188	13.5%	280	20.0%	127	-	48.5%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	3 500	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	1 395	(17)	-	109	-	188	13.5%	280	20.0%	127	-	48.5%
Payments	-	3 500	(915)	-	(107)	-	(985)	(28.1%)	(2 007)	(57.3%)	(4 262)	87.7%	(76.9%)
Repayment of borrowing	-	3 500	(915)	-	(107)	-	(985)	(28.1%)	(2 007)	(57.3%)	(4 262)	87.7%	(76.9%)
Net Cash from/(used) Financing Activities	3 500	4 895	(932)	(26.6%)	1	-	(796)	(16.3%)	(1 727)	(35.3%)	(4 135)	83.4%	(80.7%)
Net Increase/(Decrease) in cash held	93 458	54 718	(41 882)	(44.8%)	53 803	57.6%	(38 828)	(71.0%)	(26 906)	(49.2%)	13 992	141.7%	(377.5%)
Cash/cash equivalents at the year begin:	-	76 333	76 375	-	34 493	-	88 297	115.7%	76 375	100.1%	68 285	153.7%	29.3%
Cash/cash equivalents at the year end:	93 458	131 051	34 493	36.9%	88 297	94.5%	49 469	37.7%	49 469	37.7%	82 278	156.1%	(39.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	7 299	11.5%	1 884	3.0%	1 621	2.5%	52 858	83.0%	63 662	31.7%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	15 144	71.4%	766	3.6%	520	2.5%	4 779	22.5%	21 209	10.6%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 023	15.3%	286	1.5%	201	1.0%	16 216	82.2%	19 726	9.8%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 696	9.5%	623	2.2%	577	2.0%	24 405	86.2%	28 301	14.1%	-	-	-
Receivables from Exchange Transactions - Waste Management	3 006	9.0%	710	2.1%	672	2.0%	28 845	86.8%	33 232	16.6%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	45	3.5%	17	1.3%	16	1.3%	1 221	94.0%	1 300	.6%	-	-	-
Interest on Arrear Debtor Accounts	69	.2%	75	.2%	86	.2%	35 453	99.4%	35 683	17.8%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(4 254)	165.1%	27	(1.0%)	33	(1.3%)	1 618	(62.8%)	(2 576)	(1.3%)	-	-	-
Total By Income Source	27 027	13.5%	4 388	2.2%	3 726	1.9%	165 396	82.5%	200 537	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	636	10.5%	813	13.5%	631	10.4%	3 966	65.6%	6 046	3.0%	-	-	-
Commercial	13 338	57.5%	455	2.0%	267	1.2%	9 123	39.4%	23 182	11.6%	-	-	-
Households	11 894	7.5%	2 886	1.8%	2 619	1.6%	141 540	89.1%	158 939	79.3%	-	-	-
Other	1 160	9.4%	235	1.9%	210	1.7%	10 767	87.0%	12 370	6.2%	-	-	-
Total By Customer Group	27 027	13.5%	4 388	2.2%	3 726	1.9%	165 396	82.5%	200 537	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 920	56.9%	499	14.8%	17	.5%	939	27.8%	3 375	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 920	56.9%	499	14.8%	17	.5%	939	27.8%	3 375	100.0%

Contact Details

Municipal Manager	Mr David Nasson	023 316 1877
Financial Manager	Mr Cobus Kritzinger	023 316 1854

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: DRAKENSTEIN (WC023)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

R thousands	2017/18 Budget Main appropriation	2017/18 Budget Adjusted Budget	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter 1st Q as % of Main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter 2nd Q as % of Main appropriation	2017/18 Third Quarter Actual Expenditure	2017/18 Third Quarter 3rd Q as % of adjusted budget	2017/18 Year to Date Actual Expenditure	2017/18 Year to Date Total Expenditure as % of adjusted budget	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	2 107 107	1 978 524	852 129	40.4%	389 338	18.5%	346 251	17.5%	1 587 718	80.2%	410 787	78.7%	(15.7%)
Property rates	248 066	246 447	245 980	99.2%	(1 893)	(.8%)	4 028	1.6%	248 115	100.7%	2 002	105.7%	101.2%
Property rates - penalties and collection charges	-	-	-		-		-		-		297	-	(100.0%)
Service charges - electricity revenue	1 041 774	969 309	284 154	27.3%	243 246	23.3%	236 636	24.4%	764 036	78.8%	253 463	75.4%	(6.6%)
Service charges - water revenue	206 578	223 641	60 352	29.2%	59 073	28.6%	58 893	26.3%	178 318	79.7%	49 577	74.2%	18.8%
Service charges - sanitation revenue	108 066	90 512	103 067	95.4%	6 326	5.9%	4 636	5.1%	114 029	126.0%	3 739	96.3%	24.0%
Service charges - refuse revenue	120 940	92 499	118 834	98.3%	3 311	2.7%	(2 543)	(2.7%)	119 601	129.3%	3 076	99.0%	(182.7%)
Service charges - other	46	46	4	7.7%	4	7.7%	7	15.4%	14	30.8%	6	64.5%	10.9%
Rental of facilities and equipment	27 768	4 207	7 678	27.7%	7 675	27.6%	7 895	187.7%	23 248	552.6%	7 069	79.8%	11.7%
Interest earned - external investments	21 340	21 340	5 278	24.7%	5 512	25.8%	3 178	14.9%	13 968	65.5%	6 197	89.0%	(48.7%)
Interest earned - outstanding debtors	13 231	14 745	4 031	30.5%	4 313	32.6%	5 040	34.2%	13 384	90.8%	3 910	92.1%	28.9%
Dividends received	-	-	-		-		-		-		-	-	-
Fines	59 310	69 802	45	.1%	32 442	54.7%	34	-	32 522	46.6%	38 030	49.8%	(99.9%)
Licences and permits	16 972	3 687	3 902	23.0%	4 370	25.7%	2 356	63.9%	10 628	288.3%	4 217	81.7%	(44.1%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	219 262	210 757	13 829	6.3%	20 351	9.3%	19 517	9.3%	53 697	25.5%	32 544	55.2%	(40.0%)
Other own revenue	23 504	31 282	4 975	21.2%	4 608	19.6%	6 574	21.0%	16 157	51.6%	6 659	85.4%	(1.3%)
Gains on disposal of PPE	250	250	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 182 693	2 118 661	386 323	17.7%	587 061	26.9%	398 262	18.8%	1 371 646	64.7%	448 667	65.6%	(11.2%)
Employee related costs	543 309	531 751	113 722	20.9%	148 532	27.3%	124 134	23.3%	386 388	72.7%	120 102	74.8%	3.4%
Remuneration of councillors	29 091	29 462	6 650	22.9%	6 651	22.9%	7 748	26.3%	21 048	71.4%	5 535	60.6%	40.0%
Debt impairment	78 138	94 420	7 229	9.3%	4 819	6.2%	2 410	2.6%	14 457	15.3%	-	10.0%	(100.0%)
Depreciation and asset impairment	190 506	190 506	-	-	123 533	64.8%	4 819	2.5%	128 352	67.4%	41 721	72.5%	(88.4%)
Finance charges	119 636	125 733	29 858	25.0%	34 929	29.2%	32 393	25.8%	97 179	77.3%	20 521	71.8%	57.9%
Bulk purchases	674 838	675 759	151 482	22.4%	133 591	19.8%	140 904	20.9%	425 976	63.0%	138 024	66.9%	2.1%
Other Materials	-	38 415	4 759	-	10 578	-	8 197	21.3%	23 534	61.3%	-	-	(100.0%)
Contracted services	154 703	245 356	22 122	14.3%	43 315	28.0%	41 168	16.8%	106 605	43.4%	42 444	56.3%	(3.0%)
Transfers and grants	6 891	11 498	1 219	17.7%	5 096	74.0%	2 301	20.0%	8 616	74.9%	-	-	(100.0%)
Other expenditure	383 580	158 761	49 284	12.8%	76 017	19.8%	34 189	21.5%	159 490	100.5%	80 320	68.0%	(57.4%)
Loss on disposal of PPE	2 000	17 000	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(75 587)	(140 137)	465 805		(197 723)		(52 011)		216 071		(37 879)		
Transfers recognised - capital	94 756	177 207	-	-	68 759	72.6%	4 303	2.4%	73 061	41.2%	22 016	174.5%	(80.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	19 169	37 070	465 805		(128 964)		(47 708)		289 133		(15 863)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	19 169	37 070	465 805		(128 964)		(47 708)		289 133		(15 863)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	19 169	37 070	465 805		(128 964)		(47 708)		289 133		(15 863)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	19 169	37 070	465 805		(128 964)		(47 708)		289 133		(15 863)		

Part 2: Capital Revenue and Expenditure

R thousands	2017/18 Budget Main appropriation	2017/18 Budget Adjusted Budget	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter 1st Q as % of Main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter 2nd Q as % of Main appropriation	2017/18 Third Quarter Actual Expenditure	2017/18 Third Quarter 3rd Q as % of adjusted budget	2017/18 Year to Date Actual Expenditure	2017/18 Year to Date Total Expenditure as % of adjusted budget	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	633 142	838 669	66 815	10.6%	213 708	33.8%	125 503	15.0%	406 026	48.4%	89 837	39.1%	39.7%
National Government	33 955	69 490	11 571	34.1%	12 718	37.5%	1 661	2.4%	25 951	37.3%	5 593	86.6%	(70.3%)
Provincial Government	50 392	90 830	15 223	30.2%	29 196	57.9%	5 951	6.6%	50 370	55.5%	16 497	87.8%	(63.9%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	84 347	160 320	26 794	31.8%	41 915	49.7%	7 612	4.7%	76 321	47.6%	22 090	87.0%	(65.5%)
Borrowing	508 794	597 245	26 703	5.2%	145 183	28.5%	109 868	18.4%	281 754	47.2%	64 760	35.7%	69.7%
Internally generated funds	40 000	81 104	13 318	33.3%	26 610	66.5%	8 023	9.9%	47 951	59.1%	2 987	18.1%	168.6%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	633 142	838 669	66 815	10.6%	213 708	33.8%	125 503	15.0%	406 026	48.4%	89 837	39.1%	39.7%
Governance and Administration	38 356	57 417	11 973	31.2%	14 820	38.6%	8 419	14.7%	35 212	61.3%	4 085	45.9%	106.1%
Executive & Council	14 838	4 850	92	.6%	108	.7%	539	11.1%	738	15.2%	813	15.2%	(33.7%)
Budget & Treasury Office	23 518	-	119	.5%	1 334	5.7%	196	-	1 649	-	65	.2%	200.5%
Corporate Services	-	52 567	11 761	-	13 378	-	7 685	14.6%	32 824	62.4%	3 207	-	139.6%
Community and Public Safety	53 042	90 855	5 531	10.4%	16 408	30.9%	2 963	3.3%	24 901	27.4%	8 355	39.1%	(64.5%)
Community & Social Services	3 883	14 354	4 123	106.2%	3 908	100.6%	715	5.0%	8 746	60.9%	1 509	8.0%	(52.6%)
Sport And Recreation	27 059	30 927	1 408	5.2%	1 352	5.0%	1 116	3.6%	3 876	12.5%	4 832	55.8%	(76.9%)
Public Safety	-	509	-	-	-	-	-	-	-	-	1 128	11 339.5%	(100.0%)
Housing	22 100	45 064	-	-	11 148	50.4%	1 132	2.5%	12 280	27.2%	886	57.8%	27.7%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	70 545	82 623	15 693	22.2%	23 144	32.8%	13 082	15.8%	51 920	62.8%	26 315	47.6%	(50.3%)
Planning and Development	250	171	22	8.7%	221	88.5%	378	221.2%	621	363.3%	44	21.2%	756.8%
Road Transport	69 995	82 034	15 672	22.4%	22 866	32.7%	12 704	15.5%	51 242	62.5%	26 271	47.7%	(51.6%)
Environmental Protection	300	418	-	-	57	19.1%	-	-	57	13.7%	-	69.2%	-
Trading Services	471 199	607 774	33 618	7.1%	159 337	33.8%	101 039	16.6%	293 993	48.4%	51 082	37.2%	97.8%
Electricity	97 660	149 168	4 117	4.2%	58 256	59.7%	34 849	23.4%	97 222	65.2%	(185)	9.4%	(18 934.0%)
Water	116 793	187 708	3 054	2.6%	29 692	25.4%	22 852	12.2%	55 598	29.6%	18 377	61.5%	24.4%
Waste Water Management	256 746	253 721	25 375	9.9%	61 291	23.9%	40 049	15.8%	126 715	49.9%	32 187	46.4%	24.4%
Waste Management	-	17 176	1 072	-	10 097	-	3 288	19.1%	14 458	84.2%	703	4.6%	367.8%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	2 087 796	2 037 857	474 671	22.7%	445 749	21.4%	629 366	30.9%	1 549 787	76.0%	508 822	81.2%	23.7%
Property rates, penalties and collection charges	230 582	230 582	31 544	13.7%	20 699	9.0%	126 294	54.8%	178 537	77.4%	18 846	95.1%	570.1%
Service charges	1 430 129	1 331 615	347 637	24.3%	298 438	20.9%	408 507	30.7%	1 054 582	79.2%	320 085	78.0%	27.6%
Other revenue	78 919	54 948	16 600	21.0%	49 095	62.2%	(6 062)	(11.0%)	59 632	108.5%	55 973	94.3%	(110.8%)
Government - operating	219 262	210 330	61 381	28.0%	43 310	19.8%	30 984	14.7%	135 676	64.5%	72 365	83.8%	(57.2%)
Government - capital	94 756	176 234	8 200	8.7%	24 382	25.7%	61 425	34.9%	94 007	53.3%	31 446	70.8%	95.3%
Interest	34 148	34 148	9 309	27.3%	9 825	28.8%	8 218	24.1%	27 352	80.1%	10 107	91.2%	(18.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 840 030)	(1 727 591)	(414 561)	22.5%	(383 377)	20.8%	(240 487)	13.9%	(1 038 425)	60.1%	(325 424)	71.1%	(26.1%)
Suppliers and employees	(1 713 504)	(1 590 412)	(414 250)	24.2%	(313 495)	18.3%	(238 186)	15.0%	(965 931)	60.7%	(234 645)	66.4%	1.5%
Finance charges	(119 636)	(125 733)	-	-	(64 786)	54.2%	-	-	(64 786)	51.5%	(90 779)	143.6%	(100.0%)
Transfers and grants	(6 891)	(11 445)	(311)	4.5%	(5 096)	74.0%	(2 301)	20.1%	(7 708)	67.3%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	247 766	310 267	60 110	24.3%	62 373	25.2%	388 879	125.3%	511 362	164.8%	183 398	124.6%	112.0%
Cash Flow from Investing Activities													
Receipts	250	250	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	250	250	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(614 147)	(819 675)	(66 815)	10.9%	(213 708)	34.8%	(125 503)	15.3%	(406 026)	49.5%	(89 837)	40.1%	39.7%
Capital assets	(614 147)	(819 675)	(66 815)	10.9%	(213 708)	34.8%	(125 503)	15.3%	(406 026)	49.5%	(89 837)	40.1%	39.7%
Net Cash from/(used) Investing Activities	(613 897)	(819 425)	(66 815)	10.9%	(213 708)	34.8%	(125 503)	15.3%	(406 026)	49.6%	(89 837)	40.1%	39.7%
Cash Flow from Financing Activities													
Receipts	508 794	593 776	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	508 794	593 776	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(127 705)	(127 705)	-	-	(78 398)	61.4%	-	-	(78 398)	61.4%	-	49.4%	-
Repayment of borrowing	(127 705)	(127 705)	-	-	(78 398)	61.4%	-	-	(78 398)	61.4%	-	49.4%	-
Net Cash from/(used) Financing Activities	381 089	466 071	-	-	(78 398)	(20.6%)	-	-	(78 398)	(16.8%)	-	(17.3%)	-
Net Increase/(Decrease) in cash held	14 958	(43 087)	(6 704)	(44.8%)	(229 733)	(1 535.9%)	263 376	(611.3%)	26 938	(62.5%)	93 560	321.4%	181.5%
Cash/cash equivalents at the year begin:	393 902	286 460	286 460	72.7%	279 755	71.0%	50 022	17.5%	286 460	100.0%	151 446	39.0%	(67.0%)
Cash/cash equivalents at the year end:	408 859	243 372	279 755	68.4%	50 022	12.2%	313 398	128.8%	313 398	128.8%	245 006	62.2%	27.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	31 370	26.5%	16 159	13.7%	9 706	8.2%	61 106	51.6%	118 342	34.6%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	63 561	71.1%	4 990	5.6%	1 975	2.2%	18 861	21.1%	89 387	26.2%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	16 040	42.9%	2 790	7.5%	1 582	4.2%	16 960	45.4%	37 372	10.9%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6 003	22.8%	1 462	5.5%	1 031	3.9%	17 886	67.8%	26 382	7.7%	-	-	-
Receivables from Exchange Transactions - Waste Management	6 265	15.5%	2 048	5.1%	1 586	3.9%	30 601	75.6%	40 499	11.9%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	595	6.3%	368	3.9%	304	3.2%	8 198	86.6%	9 465	2.8%	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 742	13.5%	1 595	7.9%	2 533	12.5%	13 442	66.2%	20 312	5.9%	-	-	-
Total By Income Source	126 576	37.0%	29 413	8.6%	18 717	5.5%	167 054	48.9%	341 760	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	3 504	47.7%	621	8.5%	235	3.2%	2 979	40.6%	7 339	2.1%	-	-	-
Commercial	43 405	79.5%	2 153	3.9%	851	1.6%	8 203	15.0%	54 612	16.0%	-	-	-
Households	53 471	24.9%	21 083	9.8%	12 984	6.0%	127 384	59.3%	214 921	62.9%	-	-	-
Other	26 197	40.4%	5 557	8.6%	4 646	7.2%	28 488	43.9%	64 888	19.0%	-	-	-
Total By Customer Group	126 576	37.0%	29 413	8.6%	18 717	5.5%	167 054	48.9%	341 760	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 117	100.0%	-	-	-	-	-	-	2 117	100.0%
Total	2 117	100.0%	-	-	-	-	-	-	2 117	100.0%

Contact Details

Municipal Manager	Dr Johan Leibbrandt	021 807 4615
Financial Manager	Mr Jacques Carstens	021 807 4624

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: STELLENBOSCH (WC024)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

R thousands	2017/18 Budget Main appropriation	2017/18 Budget Adjusted Budget	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter 1st Q as % of Main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter 2nd Q as % of Main appropriation	2017/18 Third Quarter Actual Expenditure	2017/18 Third Quarter 3rd Q as % of adjusted budget	2017/18 Year to Date Actual Expenditure	2017/18 Year to Date Total Expenditure as % of adjusted budget	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	1 427 946	1 517 539	432 394	30.3%	317 183	22.2%	354 242	23.3%	1 103 819	72.7%	246 495	80.4%	43.7%
Property rates	313 009	310 012	132 891	42.5%	58 230	18.6%	62 689	20.2%	253 811	81.9%	(1 055)	99.2%	(6 044.0%)
Property rates - penalties and collection charges	-	2 998	-	-	-	-	-	-	-	-	473	-	(100.0%)
Service charges - electricity revenue	496 336	496 337	117 543	23.7%	93 198	18.8%	126 813	25.5%	337 553	68.0%	119 419	74.3%	6.2%
Service charges - water revenue	143 043	210 044	45 676	31.9%	61 121	42.7%	55 301	26.3%	162 098	77.2%	45 107	82.0%	22.6%
Service charges - sanitation revenue	88 677	88 677	39 067	44.1%	25 063	28.3%	22 035	24.8%	86 165	97.2%	5 202	95.7%	323.6%
Service charges - refuse revenue	46 351	46 351	27 257	58.8%	13 097	28.3%	12 939	27.9%	53 293	115.0%	(11)	101.0%	(114 673.1%)
Service charges - other	-	-	2 055		(2 055)	-	-	-	-	-	-	-	-
Rental of facilities and equipment	17 994	17 994	2 538	14.1%	2 499	13.9%	2 402	13.4%	7 439	41.3%	4 985	75.5%	(51.8%)
Interest earned - external investments	37 999	48 999	9 681	25.5%	12 644	33.3%	14 474	29.5%	36 800	75.1%	21 704	107.6%	(33.3%)
Interest earned - outstanding debtors	7 664	7 664	1 912	24.9%	2 288	29.9%	2 305	30.1%	6 505	84.9%	1 476	65.4%	56.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	97 064	97 064	2 852	2.9%	6 066	6.2%	5 468	5.6%	14 386	14.8%	5 858	23.6%	(6.7%)
Licences and permits	9 913	9 913	-	-	1 595	16.1%	(1 595)	(16.1%)	-	-	2 049	82.6%	(177.9%)
Agency services	2 514	2 514	1	-	195	7.7%	709	28.2%	904	36.0%	477	76.2%	48.5%
Transfers recognised - operational	128 342	143 935	48 612	37.9%	36 540	28.5%	38 792	27.0%	123 945	86.1%	34 650	82.0%	12.0%
Other own revenue	37 598	33 596	2 308	6.1%	6 699	17.8%	11 912	35.5%	20 919	62.3%	6 162	54.7%	93.3%
Gains on disposal of PPE	1 441	1 441	-	-	3	.2%	(3)	(.2%)	-	-	-	-	(100.0%)
Operating Expenditure	1 486 676	1 575 255	237 525	16.0%	370 007	24.9%	307 536	19.5%	915 068	58.1%	265 334	58.3%	15.9%
Employee related costs	485 607	494 889	108 594	22.4%	123 485	25.4%	102 852	20.8%	334 931	67.7%	83 863	69.0%	22.6%
Remuneration of councillors	17 293	17 462	4 011	23.2%	4 009	23.2%	4 671	26.8%	12 691	72.7%	3 790	66.1%	23.3%
Debt impairment	65 924	84 700	1	-	0	-	-	-	2	-	-	-	-
Depreciation and asset impairment	168 339	195 881	87	.1%	91 776	54.5%	45 897	23.4%	137 760	70.3%	37 327	69.7%	23.0%
Finance charges	28 622	18 077	213	.7%	9 267	32.4%	-	-	9 480	52.4%	-	50.0%	-
Bulk purchases	346 143	354 143	80 310	23.2%	70 929	20.5%	65 414	18.5%	216 653	61.2%	71 933	66.8%	(9.1%)
Other Materials	-	-	3 667	-	3 650	-	9 934	-	17 251	-	-	-	(100.0%)
Contracted services	191 605	211 763	10 829	5.7%	28 853	15.1%	29 909	14.1%	69 591	32.9%	3 638	59.6%	722.2%
Transfers and grants	6 250	6 314	6 261	100.2%	-	-	-	-	6 261	99.2%	280	82.8%	(100.0%)
Other expenditure	176 893	192 028	23 541	13.3%	38 015	21.5%	48 559	25.3%	110 115	57.3%	64 504	44.5%	(24.7%)
Loss on disposal of PPE	-	-	12	-	22	-	299	-	333	-	-	-	(100.0%)
Surplus/(Deficit)	(58 730)	(57 717)	194 870		(52 824)		46 705		188 751		(18 839)		
Transfers recognised - capital	60 137	98 513	17 451	29.0%	19 073	31.7%	25 571	26.0%	62 096	63.0%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 407	40 797	212 321		(33 751)		72 276		250 847		(18 839)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1 407	40 797	212 321		(33 751)		72 276		250 847		(18 839)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 407	40 797	212 321		(33 751)		72 276		250 847		(18 839)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 407	40 797	212 321		(33 751)		72 276		250 847		(18 839)		

Part 2: Capital Revenue and Expenditure

R thousands	2017/18 Budget Main appropriation	2017/18 Budget Adjusted Budget	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter 1st Q as % of Main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter 2nd Q as % of Main appropriation	2017/18 Third Quarter Actual Expenditure	2017/18 Third Quarter 3rd Q as % of adjusted budget	2017/18 Year to Date Actual Expenditure	2017/18 Year to Date Total Expenditure as % of adjusted budget	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	418 057	499 855	14 474	3.5%	70 110	16.8%	78 370	15.7%	162 955	32.6%	58 321	32.4%	34.4%
National Government	47 594	47 594	2 208	4.6%	15 611	32.8%	(7 691)	(16.2%)	10 128	21.3%	(5 011)	88.1%	53.5%
Provincial Government	12 543	45 067	988	7.9%	3 483	27.8%	9 234	20.5%	13 705	30.4%	105	6.2%	8 709.6%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	60 137	92 661	3 196	5.3%	19 095	31.8%	1 543	1.7%	23 833	25.7%	(4 906)	61.6%	(131.4%)
Borrowing	160 000	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	197 920	398 781	11 278	5.7%	51 016	25.8%	76 827	19.3%	139 121	34.9%	56 644	21.2%	35.6%
Public contributions and donations	-	8 414	-	-	-	-	-	-	-	-	6 584	68.2%	(100.0%)
Capital Expenditure Standard Classification	418 057	499 855	14 474	3.5%	70 110	16.8%	78 370	15.7%	162 955	32.6%	58 321	32.4%	34.4%
Governance and Administration	26 265	30 056	429	1.6%	12 001	45.7%	(2 660)	(8.8%)	9 771	32.5%	2 977	42.4%	(189.3%)
Executive & Council	35	35	-	-	9 849	28 140.8%	(9 818)	(28 051.6%)	31	89.2%	32	90.4%	(31 141.3%)
Budget & Treasury Office	1 870	470	-	-	2 150	115.0%	7 589	1 614.8%	9 739	2 072.2%	64	57.3%	11 671.1%
Corporate Services	24 360	29 551	429	1.8%	2	-	(431)	(1.5%)	-	-	2 881	42.1%	(115.0%)
Community and Public Safety	53 501	94 645	1 232	2.3%	13 513	25.3%	10 591	11.2%	25 336	26.8%	2 728	9.4%	288.2%
Community & Social Services	8 364	7 351	28	.3%	2 374	28.4%	(757)	(10.3%)	1 645	22.4%	376	4.5%	(301.5%)
Sport And Recreation	2 530	4 994	20	.8%	2 283	90.3%	1 347	27.0%	3 651	73.1%	787	11.9%	71.2%
Public Safety	7 785	11 080	197	2.5%	3 218	41.3%	2 281	20.6%	5 695	51.4%	178	5.8%	1 178.1%
Housing	34 822	71 219	988	2.8%	5 315	15.3%	8 043	11.3%	14 345	20.1%	1 387	11.5%	480.0%
Health	-	-	-	-	323	-	(323)	-	-	-	-	-	(100.0%)
Economic and Environmental Services	58 025	91 416	4 122	7.1%	10 178	17.5%	9 045	9.9%	23 345	25.5%	2 481	9.1%	264.6%
Planning and Development	5 853	13 174	-	-	226	3.9%	1 721	13.1%	1 947	14.8%	25	4.4%	6 715.9%
Road Transport	50 722	76 532	4 122	8.1%	9 865	19.4%	7 155	9.3%	21 142	27.6%	2 309	9.0%	209.9%
Environmental Protection	1 450	1 710	-	-	87	6.0%	169	9.9%	256	15.0%	146	22.2%	15.5%
Trading Services	278 866	282 338	8 690	3.1%	32 666	11.7%	63 102	22.3%	104 459	37.0%	50 135	42.1%	25.9%
Electricity	49 448	56 650	1 229	2.5%	2 509	5.1%	18 371	32.4%	22 110	39.0%	6 432	15.0%	185.6%
Water	77 600	115 509	-	-	16 378	21.1%	26 921	23.3%	43 299	37.5%	7 385	50.0%	264.5%
Waste Water Management	139 983	102 627	7 461	5.3%	13 758	9.8%	16 802	16.4%	38 021	37.0%	35 732	49.8%	(53.0%)
Waste Management	11 835	7 552	-	-	22	.2%	1 008	13.3%	1 029	13.6%	585	8.6%	72.2%
Other	1 400	1 400	-	-	1 751	125.1%	(1 708)	(122.0%)	43	3.1%	-	-	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	1 371 724	1 497 028	451 032	32.9%	322 847	23.5%	401 108	26.8%	1 174 988	78.5%	283 452	74.6%	41.5%
Property rates, penalties and collection charges	300 489	300 489	171 430	57.1%	58 230	19.4%	58 569	19.5%	288 229	95.9%	53 876	78.2%	8.7%
Service charges	739 507	803 842	189 750	25.7%	195 649	26.5%	142 791	17.8%	528 190	65.7%	155 453	66.9%	(8.1%)
Other revenue	97 893	93 893	18 072	18.5%	11 740	12.0%	24 530	26.1%	54 341	57.9%	16 295	157.6%	50.5%
Government - operating	128 342	143 935	55 000	42.9%	40 293	31.4%	132 522	92.1%	227 815	158.3%	34 650	81.2%	282.5%
Government - capital	60 137	98 513	5 000	8.3%	2 000	3.3%	27 368	27.8%	34 368	34.9%	-	31.2%	(100.0%)
Interest	45 356	56 356	11 110	24.5%	14 935	32.9%	15 999	28.4%	42 045	74.6%	23 180	91.0%	(31.0%)
Dividends	-	-	671	-	-	-	(671)	-	-	-	-	-	(100.0%)
Payments	(1 180 273)	(1 258 351)	(265 525)	22.5%	(300 990)	25.5%	(210 191)	16.7%	(776 705)	61.7%	(228 007)	65.8%	(7.8%)
Suppliers and employees	(1 145 401)	(1 233 960)	(250 805)	21.9%	(285 110)	24.9%	(225 049)	18.2%	(760 964)	61.7%	(227 728)	65.9%	(1.2%)
Finance charges	(28 622)	(18 077)	(20)	.1%	(15 879)	55.5%	6 419	(35.5%)	(9 480)	52.4%	-	50.0%	(100.0%)
Transfers and grants	(6 250)	(6 314)	(14 700)	235.2%	-	-	8 439	(133.6%)	(6 261)	99.2%	(280)	91.7%	(3 119.2%)
Net Cash from/(used) Operating Activities	191 451	238 677	185 507	96.9%	21 858	11.4%	190 918	80.0%	398 283	166.9%	55 445	116.5%	244.3%
Cash Flow from Investing Activities													
Receipts	3 500	3 500	(181 449)	(5 184.3%)	129 760	3 707.4%	(55 673)	(1 590.6%)	(107 362)	(3 067.5%)	87 661	1 079.2%	(163.5%)
Proceeds on disposal of PPE	3 500	3 500	-	-	-	-	1	-	1	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(181 449)	-	129 760	-	(55 674)	-	(107 363)	-	87 661	-	(163.5%)
Payments	(418 057)	(499 855)	(14 597)	3.5%	(70 160)	16.8%	(78 198)	15.6%	(162 955)	32.6%	(58 354)	32.7%	34.0%
Capital assets	(418 057)	(499 855)	(14 597)	3.5%	(70 160)	16.8%	(78 198)	15.6%	(162 955)	32.6%	(58 354)	32.7%	34.0%
Net Cash from/(used) Investing Activities	(414 557)	(496 355)	(196 046)	47.3%	59 600	(14.4%)	(133 871)	27.0%	(270 317)	54.5%	29 308	20.0%	(556.8%)
Cash Flow from Financing Activities													
Receipts	160 000	-	1 358	.8%	-	-	(1 358)	-	-	-	-	2.0%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	160 000	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	1 358	-	-	-	(1 358)	-	-	-	-	2.0%	(100.0%)
Payments	(14 784)	(13 784)	-	-	-	-	(6 287)	45.6%	(6 287)	45.6%	-	47.3%	(100.0%)
Repayment of borrowing	(14 784)	(13 784)	-	-	-	-	(6 287)	45.6%	(6 287)	45.6%	-	47.3%	(100.0%)
Net Cash from/(used) Financing Activities	145 216	(13 784)	1 358	.9%	-	-	(7 645)	55.5%	(6 287)	45.6%	-	53.3%	(100.0%)
Net Increase/(Decrease) in cash held	(77 889)	(271 461)	(9 181)	11.8%	81 458	(104.6%)	49 402	(18.2%)	121 678	(44.8%)	84 753	(74.7%)	(41.7%)
Cash/cash equivalents at the year begin:	497 430	621 906	621 655	125.0%	612 474	123.1%	693 932	111.6%	621 655	100.0%	709 896	100.0%	(2.2%)
Cash/cash equivalents at the year end:	419 542	350 445	612 474	146.0%	693 932	165.4%	743 333	212.1%	743 333	212.1%	794 649	213.7%	(6.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	15 549	19.6%	3 699	4.7%	2 688	3.4%	57 395	72.3%	79 331	36.9%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	25 100	79.5%	797	2.5%	205	.6%	5 471	17.3%	31 573	14.7%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	12 068	29.1%	1 906	4.6%	866	2.1%	26 640	64.2%	41 480	19.3%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 479	24.1%	595	2.6%	425	1.9%	16 216	71.4%	22 715	10.6%	-	-	-
Receivables from Exchange Transactions - Waste Management	2 204	10.4%	493	2.3%	407	1.9%	18 115	85.4%	21 218	9.9%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	324	2.9%	202	1.8%	147	1.3%	10 617	94.0%	11 291	5.2%	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 791	23.8%	26	.3%	156	2.1%	5 548	73.8%	7 521	3.5%	-	-	-
Total By Income Source	62 515	29.1%	7 718	3.6%	4 894	2.3%	140 002	65.1%	215 129	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	3 017	53.3%	378	6.7%	212	3.7%	2 051	36.2%	5 657	2.6%	-	-	-
Commercial	12 536	47.6%	994	3.8%	374	1.4%	12 437	47.2%	26 341	12.2%	-	-	-
Households	30 637	20.4%	5 647	3.8%	3 919	2.6%	110 162	73.3%	150 365	69.9%	-	-	-
Other	16 326	49.8%	699	2.1%	389	1.2%	15 352	46.9%	32 765	15.2%	-	-	-
Total By Customer Group	62 515	29.1%	7 718	3.6%	4 894	2.3%	140 002	65.1%	215 129	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	5 765	100.0%	-	-	-	-	-	-	5 765	7.2%
VAT (output less input)	4 102	100.0%	-	-	-	-	-	-	4 102	5.2%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	69 717	100.0%	-	-	-	-	-	-	69 717	87.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	79 584	100.0%	-	-	-	-	-	-	79 584	100.0%

Contact Details

Municipal Manager	Ms Geraldine Mettler	021 808 8025
Financial Manager	Mr Marius Wust	021 808 8528

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BREEDE VALLEY (WC025)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	949 146	1 026 602	248 223	26.2%	215 013	22.7%	265 098	25.8%	728 334	70.9%	202 118	68.9%	31.2%
Property rates	137 892	136 953	74 708	54.2%	40 439	29.3%	31 346	22.9%	146 492	107.0%	31 809	82.7%	(1.5%)
Property rates - penalties and collection charges	-	-	320		333	-	321	-	974		421	109.3%	(23.8%)
Service charges - electricity revenue	400 316	373 952	72 239	18.0%	84 956	21.2%	84 425	22.6%	241 620	64.6%	92 015	67.9%	(8.2%)
Service charges - water revenue	65 274	70 108	7 702	11.8%	14 624	22.4%	15 592	22.2%	37 917	54.1%	14 596	70.0%	6.8%
Service charges - sanitation revenue	59 938	63 706	19 870	33.2%	15 625	26.1%	15 174	23.8%	50 669	79.5%	10 737	65.0%	41.3%
Service charges - refuse revenue	41 015	35 914	14 430	35.2%	8 379	20.4%	8 356	23.3%	31 164	86.8%	9 357	81.3%	(10.7%)
Service charges - other	(17 700)	-	-		-	-	-	-	-		(7 681)	48.8%	(100.0%)
Rental of facilities and equipment	14 492	6 885	1 964	13.5%	1 719	11.9%	1 597	23.2%	5 280	76.7%	3 493	73.1%	(54.3%)
Interest earned - external investments	10 620	10 620	4 922	46.4%	3 229	30.4%	4 817	45.4%	12 968	122.1%	5 057	104.8%	(4.7%)
Interest earned - outstanding debtors	3 009	2 808	266	8.8%	965	32.1%	1 166	41.5%	2 397	85.3%	1 101	74.9%	5.9%
Dividends received	-	-	-		-	-	-	-	-	-	-	-	-
Fines	67 244	152 244	4 957	7.4%	4 577	6.8%	68 551	45.0%	78 085	51.3%	5 369	17.8%	1 176.7%
Licences and permits	3 173	3 239	798	25.2%	712	22.5%	740	22.9%	2 251	69.5%	845	78.8%	(12.4%)
Agency services	7 373	7 373	1 196	16.2%	1 969	26.7%	2 287	31.0%	5 453	74.0%	1 577	64.9%	45.0%
Transfers recognised - operational	148 473	149 072	43 483	29.3%	35 972	24.2%	27 128	18.2%	106 583	71.5%	30 798	83.8%	(11.9%)
Other own revenue	6 900	12 603	1 369	19.8%	1 515	22.0%	3 598	28.5%	6 481	51.4%	2 625	67.4%	37.0%
Gains on disposal of PPE	1 126	1 126	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	965 095	1 023 723	120 462	12.5%	228 536	23.7%	273 327	26.7%	622 325	60.8%	222 830	67.9%	22.7%
Employee related costs	301 169	255 781	59 174	19.6%	62 032	20.6%	64 357	25.2%	185 563	72.5%	62 072	68.1%	3.7%
Remuneration of councillors	16 468	17 237	3 829	23.2%	3 887	23.6%	4 908	28.5%	12 624	73.2%	3 829	72.8%	28.2%
Debt impairment	55 626	141 232	-	-	-	-	104 414	73.9%	104 414	73.9%	30 502	76.4%	242.3%
Depreciation and asset impairment	81 713	81 656	-	-	2	-	458	.6%	460	.6%	21 104	84.8%	(97.8%)
Finance charges	26 116	26 122	-	-	6 711	25.7%	12 956	49.6%	19 667	75.3%	9 188	74.3%	41.0%
Bulk purchases	276 151	266 149	32 149	11.6%	88 580	32.1%	55 488	20.8%	176 217	66.2%	59 037	66.6%	(6.0%)
Other Materials	63 656	10 976	2 193	3.4%	2 867	4.5%	2 664	24.3%	7 724	70.4%	15 589	65.8%	(82.9%)
Contracted services	9 366	113 130	11 044	117.9%	25 627	273.6%	24 424	21.6%	61 095	54.0%	2 518	64.8%	870.0%
Transfers and grants	279	35 607	330	118.3%	23 002	8 244.4%	(10 845)	(30.5%)	12 487	35.1%	234	41.3%	(4 738.6%)
Other expenditure	131 426	72 707	11 744	8.9%	15 827	12.0%	14 504	19.9%	42 075	57.9%	18 745	53.0%	(22.6%)
Loss on disposal of PPE	3 125	3 125	-	-	-	-	(0)	-	(0)	-	12	7.1%	(102.7%)
Surplus/(Deficit)	(15 949)	2 879	127 761		(13 522)		(8 229)		106 009		(20 711)		
Transfers recognised - capital	131 633	147 951	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	115 684	150 831	127 761		(13 522)		(8 229)		106 009		(20 711)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	115 684	150 831	127 761		(13 522)		(8 229)		106 009		(20 711)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	115 684	150 831	127 761		(13 522)		(8 229)		106 009		(20 711)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	115 684	150 831	127 761		(13 522)		(8 229)		106 009		(20 711)		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	209 954	247 760	13 544	6.5%	25 306	12.1%	33 031	13.3%	71 880	29.0%	30 489	41.0%	8.3%
National Government	43 007	43 007	4 076	9.5%	9 892	23.0%	5 538	12.9%	19 506	45.4%	10 298	65.8%	(46.2%)
Provincial Government	88 626	98 215	2 807	3.2%	(2 667)	(3.0%)	23 276	23.7%	23 416	23.8%	13 947	39.4%	66.9%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	131 633	141 222	6 883	5.2%	7 225	5.5%	28 814	20.4%	42 922	30.4%	24 245	52.8%	18.8%
Borrowing	10 500	22 349	2 531	24.1%	6 983	66.5%	2 240	10.0%	11 755	52.6%	2 583	23.4%	(13.3%)
Internally generated funds	67 821	82 390	4 130	6.1%	11 098	16.4%	1 976	2.4%	17 204	20.9%	3 661	36.6%	(46.0%)
Public contributions and donations	-	1 800	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	209 954	247 760	13 544	6.5%	25 306	12.1%	33 031	13.3%	71 880	29.0%	30 489	41.0%	8.3%
Governance and Administration	11 560	49 459	3	-	4 729	40.9%	2 337	4.7%	7 068	14.3%	2 466	31.5%	(5.2%)
Executive & Council	15	359	1	8.8%	96	638.6%	209	58.2%	306	85.3%	201	1 061.9%	4.2%
Budget & Treasury Office	805	1 446	-	-	72	9.0%	22	1.5%	94	6.5%	50	14.6%	(56.1%)
Corporate Services	10 740	47 654	1	-	4 561	42.5%	2 106	4.4%	6 668	14.0%	2 215	31.5%	(4.9%)
Community and Public Safety	14 170	8 900	841	5.9%	2 771	19.6%	(1 499)	(16.8%)	2 113	23.7%	3 407	24.3%	(144.0%)
Community & Social Services	660	208	40	6.1%	43	6.4%	8	3.8%	91	43.7%	12	.6%	(34.9%)
Sport And Recreation	2 240	1 490	-	-	118	5.3%	410	27.5%	528	35.4%	-	-	(100.0%)
Public Safety	11 270	7 203	801	7.1%	2 611	23.2%	(1 917)	(26.6%)	1 495	20.7%	3 395	39.0%	(156.5%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	21 375	31 003	1 603	7.5%	2 033	9.5%	8 229	26.5%	11 864	38.3%	1 217	30.0%	576.3%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	21 375	31 003	1 603	7.5%	2 033	9.5%	8 229	26.5%	11 864	38.3%	1 217	30.0%	576.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	162 848	158 398	11 097	6.8%	15 774	9.7%	23 964	15.1%	50 835	32.1%	23 399	48.5%	2.4%
Electricity	38 757	24 607	14	-	777	2.0%	563	2.3%	1 354	5.5%	878	32.1%	(35.9%)
Water	41 606	64 215	4 633	11.1%	6 523	15.7%	14 216	22.1%	25 371	39.5%	3 848	42.9%	269.5%
Waste Water Management	62 233	63 602	4 414	7.1%	7 090	11.4%	9 093	14.3%	20 598	32.4%	18 612	56.3%	(51.1%)
Waste Management	20 253	5 974	2 037	10.1%	1 383	6.8%	92	1.5%	3 512	58.8%	62	3.1%	47.2%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	1 021 311	1 006 710	266 708	26.1%	267 652	26.2%	276 325	27.4%	810 685	80.5%	255 178	87.4%	8.3%
Property rates, penalties and collection charges	130 998	130 105	15 109	11.5%	29 656	22.6%	22 477	17.3%	67 242	51.7%	21 798	62.8%	3.1%
Service charges	542 319	529 340	148 861	27.4%	122 898	22.7%	128 274	24.2%	400 033	75.6%	130 944	76.6%	(2.0%)
Other revenue	54 259	59 584	37 710	69.5%	40 773	75.1%	43 574	73.1%	122 057	204.8%	39 331	240.5%	10.8%
Government - operating	148 473	141 208	46 983	31.6%	54 594	36.8%	58 329	41.3%	159 906	113.2%	32 727	85.6%	78.2%
Government - capital	131 633	133 044	12 825	9.7%	16 711	12.7%	17 688	13.3%	47 224	35.5%	24 220	87.1%	(27.0%)
Interest	13 629	13 428	5 220	38.3%	3 020	22.2%	5 983	44.6%	14 223	105.9%	6 158	97.3%	(2.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(828 028)	(801 106)	(255 407)	30.8%	(224 347)	27.1%	(203 864)	25.4%	(683 618)	85.3%	(200 917)	81.4%	1.5%
Suppliers and employees	(801 361)	(739 106)	(241 659)	30.2%	(201 346)	25.1%	(202 386)	27.4%	(645 390)	87.3%	(186 882)	80.8%	8.3%
Finance charges	(26 387)	(26 393)	(13 418)	50.8%	-	-	(12 956)	49.1%	(26 374)	99.9%	(13 801)	97.1%	(6.1%)
Transfers and grants	(279)	(35 607)	(330)	118.3%	(23 002)	8 244.4%	11 478	(32.2%)	(11 854)	33.3%	(234)	41.3%	(5 009.1%)
Net Cash from/(used) Operating Activities	193 284	205 605	11 301	5.8%	43 305	22.4%	72 461	35.2%	127 067	61.8%	54 260	131.7%	33.5%
Cash Flow from Investing Activities													
Receipts	50	50	49	97.9%	14	28.2%	12	25.0%	76	151.1%	3	57.7%	265.5%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	50	50	49	97.9%	14	28.2%	12	25.0%	76	151.1%	3	57.7%	265.5%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(209 954)	(256 560)	(13 544)	6.5%	(25 306)	12.1%	(32 593)	12.7%	(71 443)	27.8%	(30 489)	41.0%	6.9%
Capital assets	(209 954)	(256 560)	(13 544)	6.5%	(25 306)	12.1%	(32 593)	12.7%	(71 443)	27.8%	(30 489)	41.0%	6.9%
Net Cash from/(used) Investing Activities	(209 904)	(256 510)	(13 495)	6.4%	(25 292)	12.0%	(32 580)	12.7%	(71 367)	27.8%	(30 486)	41.0%	6.9%
Cash Flow from Financing Activities													
Receipts	100	100	21	21.1%	23	22.9%	(3)	(3.5%)	40	40.5%	31	46.0%	(111.4%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	100	100	21	21.1%	23	22.9%	(3)	(3.5%)	40	40.5%	31	46.0%	(111.4%)
Payments	(17 200)	(17 200)	(8 369)	48.7%	-	-	(8 831)	51.3%	(17 200)	100.0%	(8 769)	103.2%	.7%
Repayment of borrowing	(17 200)	(17 200)	(8 369)	48.7%	-	-	(8 831)	51.3%	(17 200)	100.0%	(8 769)	103.2%	.7%
Net Cash from/(used) Financing Activities	(17 100)	(17 100)	(8 348)	48.8%	23	(.1%)	(8 835)	51.7%	(17 160)	100.3%	(8 739)	103.9%	1.1%
Net Increase/(Decrease) in cash held	(33 720)	(68 005)	(10 541)	31.3%	18 036	(53.5%)	31 046	(45.7%)	38 540	(56.7%)	15 036	(113.4%)	106.5%
Cash/cash equivalents at the year begin:	115 031	182 578	182 578	158.7%	172 037	149.6%	190 073	104.1%	182 578	100.0%	213 764	100.1%	(11.1%)
Cash/cash equivalents at the year end:	81 310	114 573	172 037	211.6%	190 073	233.8%	221 118	193.0%	221 118	193.0%	228 800	201.6%	(3.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	7 673	34.6%	966	4.4%	817	3.7%	12 701	57.3%	22 158	15.5%	24 683	111.4%	8 989
Trade and Other Receivables from Exchange Transactions - Electricity	21 401	84.5%	591	2.3%	176	.7%	3 160	12.5%	25 329	17.7%	3 027	12.0%	2 046
Receivables from Non-exchange Transactions - Property Rates	8 189	29.3%	578	2.1%	487	1.7%	18 688	66.9%	27 941	19.6%	6 741	24.1%	13 163
Receivables from Exchange Transactions - Waste Water Management	6 279	21.4%	1 077	3.7%	1 019	3.5%	20 956	71.4%	29 331	20.5%	38 228	130.3%	16 214
Receivables from Exchange Transactions - Waste Management	3 618	20.0%	658	3.6%	619	3.4%	13 184	72.9%	18 079	12.7%	23 791	131.6%	10 182
Receivables from Exchange Transactions - Property Rental Debtors	556	9.6%	210	3.6%	195	3.4%	4 820	83.4%	5 781	4.0%	7 574	131.0%	3 667
Interest on Arrear Debtor Accounts	318	2.6%	18	.1%	24	.2%	11 686	97.0%	12 045	8.4%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(7 115)	(329.7%)	260	12.1%	453	21.0%	8 559	396.6%	2 158	1.5%	3 940	182.6%	6 138
Total By Income Source	40 920	28.7%	4 358	3.1%	3 789	2.7%	93 754	65.6%	142 821	100.0%	107 984	75.6%	60 400
Debtors Age Analysis By Customer Group													
Organs of State	1 029	24.2%	521	12.3%	35	.8%	2 668	62.7%	4 254	3.0%	-	-	-
Commercial	7 555	81.4%	54	.6%	24	.3%	1 653	17.8%	9 285	6.5%	-	-	-
Households	28 170	24.5%	3 603	3.1%	3 516	3.1%	79 515	69.3%	114 804	80.4%	107 984	94.1%	60 400
Other	4 166	28.8%	181	1.2%	214	1.5%	9 918	68.5%	14 478	10.1%	-	-	-
Total By Customer Group	40 920	28.7%	4 358	3.1%	3 789	2.7%	93 754	65.6%	142 821	100.0%	107 984	75.6%	60 400

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	18 940	100.0%	-	-	-	-	-	-	18 940	18.0%
Bulk Water	608	100.0%	-	-	-	-	-	-	608	.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	2 645	100.0%	-	-	-	-	-	-	2 645	2.5%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 979	100.0%	-	-	-	-	-	-	3 979	3.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	79 094	100.0%	-	-	-	-	-	-	79 094	75.1%
Total	105 266	100.0%	-	-	-	-	-	-	105 266	100.0%

Contact Details

Municipal Manager	Mr D McThomas	023 348 2600
Financial Manager	Mr R Ontong	023 348 4994

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: LANGEBERG (WC026)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	644 067	629 412	165 057	25.6%	144 915	22.5%	141 813	22.5%	451 785	71.8%	154 762	67.8%	(8.4%)
Property rates	50 886	50 886	46 409	91.2%	100	.2%	(72)	(.1%)	46 437	91.3%	14	97.6%	(607.9%)
Property rates - penalties and collection charges	-	-	82	-	117	-	123	-	322	-	101	56.2%	22.0%
Service charges - electricity revenue	337 841	340 841	64 494	19.1%	79 135	23.4%	94 771	27.8%	238 399	69.9%	101 810	72.2%	(6.9%)
Service charges - water revenue	47 865	43 865	5 504	11.5%	7 407	15.5%	9 619	21.9%	22 530	51.4%	12 876	59.0%	(25.3%)
Service charges - sanitation revenue	19 419	19 419	4 454	22.9%	4 546	23.4%	4 627	23.8%	13 627	70.2%	4 260	83.6%	8.6%
Service charges - refuse revenue	17 579	17 579	2 379	13.5%	3 658	20.8%	3 724	21.2%	9 761	55.5%	3 237	64.9%	15.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3 785	3 785	706	18.7%	643	17.0%	1 211	32.0%	2 560	67.7%	756	53.7%	60.3%
Interest earned - external investments	7 174	7 174	1 785	24.9%	1 709	23.8%	1 715	23.9%	5 209	72.6%	1 611	92.9%	6.5%
Interest earned - outstanding debtors	2 386	2 386	416	17.5%	428	17.9%	488	20.5%	1 333	55.9%	475	76.4%	2.9%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	21 675	9 597	288	1.3%	419	1.9%	270	2.8%	977	10.2%	722	12.3%	(62.6%)
Licences and permits	5 322	1 354	239	4.5%	230	4.3%	296	21.8%	765	56.5%	347	42.2%	(14.9%)
Agency services	99	4 768	198	200.5%	223	225.8%	227	4.8%	648	13.6%	194	13.7%	17.0%
Transfers recognised - operational	116 406	115 850	30 223	26.0%	40 178	34.5%	20 446	17.6%	90 847	78.4%	23 824	61.7%	(14.2%)
Other own revenue	12 338	10 618	6 779	54.9%	5 858	47.5%	4 171	39.3%	16 807	158.3%	4 536	52.2%	(8.0%)
Gains on disposal of PPE	1 294	1 294	1 101	85.1%	266	20.6%	197	15.2%	1 564	120.9%	-	-	(100.0%)
Operating Expenditure	677 409	655 646	139 756	20.6%	166 171	24.5%	136 114	20.8%	442 040	67.4%	157 560	64.1%	(13.6%)
Employee related costs	184 040	175 637	40 985	22.3%	47 448	25.8%	42 829	24.4%	131 262	74.7%	41 123	67.2%	4.1%
Remuneration of councillors	10 135	10 278	2 350	23.2%	2 331	23.0%	2 971	28.9%	7 651	74.4%	1 475	60.7%	101.4%
Debt impairment	32 386	14 416	8 097	25.0%	8 097	25.0%	(5 381)	(37.3%)	10 812	75.0%	8 774	69.0%	(161.3%)
Depreciation and asset impairment	34 312	34 462	-	-	12 670	36.9%	6 160	17.9%	18 830	54.6%	5 418	60.1%	13.7%
Finance charges	12 561	10 445	378	3.0%	2 669	21.2%	1 783	17.1%	4 830	46.2%	2 150	49.7%	(17.1%)
Bulk purchases	267 772	270 172	70 782	26.4%	59 257	22.1%	68 901	25.5%	198 940	73.6%	76 516	76.7%	(10.0%)
Other Materials	-	14 478	64	-	98	-	99	.7%	261	1.8%	-	-	(100.0%)
Contracted services	78 745	64 394	937	1.2%	895	1.1%	1 159	1.8%	2 991	4.6%	336	53.9%	244.5%
Transfers and grants	7 142	8 147	-	-	-	-	139	1.7%	139	1.7%	-	98.8%	(100.0%)
Other expenditure	49 777	52 678	16 163	32.5%	32 706	65.7%	17 454	33.1%	66 324	125.9%	21 677	38.1%	(19.5%)
Loss on disposal of PPE	540	540	-	-	-	-	-	-	-	-	90	18.0%	(100.0%)
Surplus/(Deficit)	(33 342)	(26 234)	25 301		(21 255)		5 699		9 745		(2 799)		
Transfers recognised - capital	33 598	29 295	6 678	19.9%	8 890	26.5%	4 478	15.3%	20 046	68.4%	3 713	60.2%	20.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	256	3 061	31 978		(12 365)		10 178		29 791		914		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	256	3 061	31 978		(12 365)		10 178		29 791		914		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	256	3 061	31 978		(12 365)		10 178		29 791		914		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	256	3 061	31 978		(12 365)		10 178		29 791		914		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	76 008	53 821	8 326	11.0%	12 011	15.8%	7 445	13.8%	27 782	51.6%	9 465	46.8%	(21.3%)
National Government	33 598	20 440	5 517	16.4%	7 572	22.5%	1 734	8.5%	14 824	72.5%	1 267	58.0%	36.9%
Provincial Government	-	8 998	-	-	-	-	2 084	23.2%	2 084	23.2%	670	67.4%	211.2%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	33 598	29 438	5 517	16.4%	7 572	22.5%	3 819	13.0%	16 908	57.4%	1 937	60.3%	97.1%
Borrowing	20 124	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	22 286	24 333	2 809	12.6%	4 439	19.9%	3 626	14.9%	10 874	44.7%	7 528	36.0%	(51.8%)
Public contributions and donations	-	50	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	76 008	53 821	8 326	11.0%	12 011	15.8%	7 445	13.8%	27 782	51.6%	9 465	46.8%	(21.3%)
Governance and Administration	2 870	4 282	331	11.5%	61	2.1%	1 558	36.4%	1 950	45.5%	699	34.4%	122.7%
Executive & Council	-	640	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	2 870	570	-	-	-	-	513	89.9%	513	89.9%	-	-	(100.0%)
Corporate Services	-	3 072	331	-	61	-	1 045	34.0%	1 437	46.8%	699	34.4%	49.4%
Community and Public Safety	21 149	3 408	225	1.1%	649	3.1%	501	14.7%	1 376	40.4%	928	49.7%	(46.0%)
Community & Social Services	950	2 107	225	23.7%	20	2.1%	326	15.5%	571	27.1%	785	62.6%	(58.5%)
Sport And Recreation	20 181	1 183	-	-	629	3.1%	161	13.6%	790	66.8%	-	-	(100.0%)
Public Safety	-	100	-	-	-	-	-	-	-	-	143	18.8%	(100.0%)
Housing	19	19	-	-	-	-	15	78.5%	15	78.5%	-	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	4 699	10 542	427	9.1%	127	2.7%	728	6.9%	1 282	12.2%	3 887	56.0%	(81.3%)
Planning and Development	900	6 743	427	47.5%	8	.9%	728	10.8%	1 163	17.2%	2 897	58.3%	(74.9%)
Road Transport	3 799	3 799	-	-	120	3.1%	-	-	120	3.1%	-	.2%	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	990	99.6%	(100.0%)
Trading Services	47 290	35 589	7 342	15.5%	11 174	23.6%	4 658	13.1%	23 174	65.1%	3 951	45.5%	17.9%
Electricity	26 263	6 946	1 572	6.0%	2 201	8.4%	663	9.5%	4 436	63.9%	464	26.8%	42.8%
Water	21 027	27 757	5 496	26.1%	8 978	42.7%	3 995	14.4%	18 469	66.5%	539	7.8%	640.8%
Waste Water Management	-	387	121	-	(6)	-	-	-	115	29.8%	1 799	70.9%	(100.0%)
Waste Management	-	500	154	-	-	-	-	-	154	30.8%	1 148	82.2%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	633 596	644 185	189 720	29.9%	184 353	29.1%	177 492	27.6%	551 564	85.6%	207 433	84.2%	(14.4%)
Property rates, penalties and collection charges	48 814	50 377	16 303	33.4%	10 520	21.6%	8 305	16.5%	35 128	69.7%	8 190	77.3%	1.4%
Service charges	405 495	404 835	103 669	25.6%	109 232	26.9%	123 126	30.4%	336 027	83.0%	138 303	85.0%	(11.0%)
Other revenue	20 291	22 195	20 106	99.1%	14 774	72.8%	20 580	92.7%	55 460	249.9%	12 246	102.7%	68.1%
Government - operating	115 936	115 396	33 025	28.5%	25 514	22.0%	20 904	18.1%	79 443	68.8%	13 282	55.7%	57.4%
Government - capital	33 598	41 918	15 450	46.0%	23 109	68.8%	2 816	6.7%	41 375	98.7%	34 267	212.6%	(91.8%)
Interest	9 463	9 464	1 167	12.3%	1 204	12.7%	1 761	18.6%	4 131	43.7%	1 146	46.4%	53.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(600 242)	(594 637)	(183 852)	30.6%	(154 469)	25.7%	(161 588)	27.2%	(499 908)	84.1%	(160 186)	87.4%	.9%
Suppliers and employees	(580 539)	(576 045)	(183 107)	31.5%	(154 118)	26.5%	(160 791)	27.9%	(498 016)	86.5%	(159 399)	88.3%	.9%
Finance charges	(12 561)	(10 445)	(745)	5.9%	(350)	2.8%	(658)	6.3%	(1 753)	16.8%	(787)	26.5%	(16.4%)
Transfers and grants	(7 142)	(8 147)	-	-	-	-	(139)	1.7%	(139)	1.7%	-	98.8%	(100.0%)
Net Cash from/(used) Operating Activities	33 355	49 549	5 868	17.6%	29 884	89.6%	15 904	32.1%	51 656	104.3%	47 247	65.5%	(66.3%)
Cash Flow from Investing Activities													
Receipts	754	(2 746)	491	65.2%	446	59.1%	8 401	(305.9%)	9 338	(340.0%)	149	192.3%	5 545.3%
Proceeds on disposal of PPE	754	754	1	.1%	249	33.1%	8 345	1 107.4%	8 595	1 140.5%	4	20.2%	219 509.2%
Decrease in non-current debtors	-	(3 500)	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	491	-	196	-	56	-	743	-	145	411.3%	(61.5%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(76 008)	(53 286)	(7 279)	9.6%	(10 855)	14.3%	(7 566)	14.2%	(25 700)	48.2%	(9 345)	42.4%	(19.0%)
Capital assets	(76 008)	(53 286)	(7 279)	9.6%	(10 855)	14.3%	(7 566)	14.2%	(25 700)	48.2%	(9 345)	42.4%	(19.0%)
Net Cash from/(used) Investing Activities	(75 255)	(56 033)	(6 788)	9.0%	(10 409)	13.8%	835	(1.5%)	(16 362)	29.2%	(9 197)	39.1%	(109.1%)
Cash Flow from Financing Activities													
Receipts	20 529	498	439	2.1%	491	2.4%	282	56.5%	1 211	243.0%	575	4 957.1%	(51.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	20 124	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	405	498	439	108.3%	491	121.1%	282	56.5%	1 211	243.0%	575	4 957.1%	(51.0%)
Payments	(4 232)	(4 232)	(859)	20.3%	(1 051)	24.8%	(865)	20.4%	(2 775)	65.6%	(853)	33.3%	1.5%
Repayment of borrowing	(4 232)	(4 232)	(859)	20.3%	(1 051)	24.8%	(865)	20.4%	(2 775)	65.6%	(853)	33.3%	1.5%
Net Cash from/(used) Financing Activities	16 297	(3 734)	(420)	(2.6%)	(560)	(3.4%)	(583)	15.6%	(1 564)	41.9%	(277)	19.5%	110.4%
Net Increase/(Decrease) in cash held	(25 603)	(10 218)	(1 340)	5.2%	18 914	(73.9%)	16 155	(158.1%)	33 729	(330.1%)	37 773	136.9%	(57.2%)
Cash/cash equivalents at the year begin:	129 875	115 105	115 105	88.6%	113 764	87.6%	132 679	115.3%	115 105	100.0%	101 801	100.0%	30.3%
Cash/cash equivalents at the year end:	104 272	104 887	113 764	109.1%	132 679	127.2%	148 834	141.9%	148 834	141.9%	139 574	107.5%	6.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	2 187	29.8%	668	9.1%	464	6.3%	4 030	54.8%	7 348	10.7%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	27 517	93.8%	252	.9%	157	.5%	1 405	4.8%	29 331	42.6%	-	-	255
Receivables from Non-exchange Transactions - Property Rates	2 293	21.9%	266	2.5%	213	2.0%	7 698	73.5%	10 470	15.2%	-	-	241
Receivables from Exchange Transactions - Waste Water Management	1 904	28.6%	337	5.1%	263	3.9%	4 154	62.4%	6 657	9.7%	-	-	37
Receivables from Exchange Transactions - Waste Management	1 521	29.8%	267	5.2%	211	4.1%	3 105	60.8%	5 105	7.4%	-	-	10
Receivables from Exchange Transactions - Property Rental Debtors	389	25.4%	20	1.3%	16	1.0%	1 105	72.2%	1 529	2.2%	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	403	4.8%	200	2.4%	128	1.5%	7 731	91.4%	8 462	12.3%	-	-	866
Total By Income Source	36 215	52.6%	2 010	2.9%	1 451	2.1%	29 227	42.4%	68 903	100.0%	-	-	1 409
Debtors Age Analysis By Customer Group													
Organs of State	269	28.0%	19	1.9%	12	1.3%	662	68.8%	962	1.4%	-	-	22
Commercial	9 112	90.7%	110	1.1%	64	.6%	758	7.5%	10 045	14.6%	-	-	91
Households	9 393	25.4%	1 711	4.6%	1 219	3.3%	24 614	66.6%	36 937	53.6%	-	-	1 042
Other	17 440	83.2%	170	.8%	155	.7%	3 194	15.2%	20 958	30.4%	-	-	254
Total By Customer Group	36 215	52.6%	2 010	2.9%	1 451	2.1%	29 227	42.4%	68 903	100.0%	-	-	1 409

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	26 361	100.0%	-	-	-	-	-	-	26 361	99.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	189	100.0%	-	-	-	-	-	-	189	.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	26 551	100.0%	-	-	-	-	-	-	26 551	100.0%

Contact Details

Municipal Manager	Mr S A Mokweni	023 615 8000
Financial Manager	Mr B Brown	023 615 8031

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CAPE WINELANDS DM (DC2)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	401 643	403 835	101 940	25.4%	101 284	25.2%	110 580	27.4%	313 804	77.7%	109 511	81.7%	1.0%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	200	-	2	1.0%	17	8.6%	41	-	60	-	301	188.0%	(86.4%)
Rental of facilities and equipment	131	131	30	23.2%	31	23.7%	31	23.6%	92	70.4%	24	61.4%	28.7%
Interest earned - external investments	52 000	51 850	3 083	5.9%	6 343	12.2%	11 738	22.6%	21 164	40.8%	14 270	49.3%	(17.7%)
Interest earned - outstanding debtors	-	-	-	-	2	-	-	-	2	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Licences and permits	250	350	71	28.4%	172	68.8%	173	49.5%	416	119.0%	-	-	(100.0%)
Agency services	117 992	117 635	2 315	2.0%	18 049	15.3%	38 986	33.1%	59 350	50.5%	34 218	62.0%	13.9%
Transfers recognised - operational	230 657	232 537	96 403	41.8%	76 564	33.2%	59 264	25.5%	232 231	99.9%	60 206	97.8%	(1.6%)
Other own revenue	413	1 331	36	8.7%	106	25.6%	347	26.1%	489	36.7%	491	69.3%	(29.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	401 643	401 848	68 756	17.1%	81 231	20.2%	97 373	24.2%	247 360	61.6%	100 773	66.2%	(3.4%)
Employee related costs	201 706	200 765	47 669	23.6%	41 557	20.6%	49 269	24.5%	138 496	69.0%	40 773	70.5%	20.8%
Remuneration of councillors	11 042	11 483	2 637	23.9%	2 638	23.9%	3 248	28.3%	8 522	74.2%	2 671	68.0%	21.6%
Debt impairment	2 476	1 370	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	11 056	10 000	-	-	-	-	-	-	-	-	2 944	74.9%	(100.0%)
Finance charges	11	8	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	21 290	23 111	1 438	6.8%	6 522	30.6%	9 079	39.3%	17 039	73.7%	-	-	(100.0%)
Contracted services	69 190	68 488	5 101	7.4%	12 367	17.9%	16 378	23.9%	33 846	49.4%	-	-	(100.0%)
Transfers and grants	8 250	9 709	2 545	30.8%	1 666	20.2%	2 699	27.8%	6 909	71.2%	-	-	(100.0%)
Other expenditure	76 601	76 895	9 365	12.2%	16 481	21.5%	16 701	21.7%	42 548	55.3%	54 385	63.2%	(69.3%)
Loss on disposal of PPE	20	20	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	0	1 987	33 184		20 053		13 207		66 444		8 737		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	0	1 987	33 184		20 053		13 207		66 444		8 737		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	0	1 987	33 184		20 053		13 207		66 444		8 737		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	0	1 987	33 184		20 053		13 207		66 444		8 737		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	0	1 987	33 184		20 053		13 207		66 444		8 737		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	27 644	20 320	701	2.5%	3 032	11.0%	4 275	21.0%	8 008	39.4%	574	68.6%	644.4%
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	4 821	1 187	257	5.3%	84	1.8%	146	12.3%	488	41.1%	132	31.4%	10.8%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4 821	1 187	257	5.3%	84	1.8%	146	12.3%	488	41.1%	132	31.4%	10.8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	22 822	19 134	444	1.9%	2 948	12.9%	4 129	21.6%	7 520	39.3%	442	72.1%	833.2%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	27 644	20 320	701	2.5%	3 032	11.0%	4 275	21.0%	8 008	39.4%	574	68.6%	644.4%
Governance and Administration	14 709	9 895	77	.5%	169	1.1%	3 454	34.9%	3 700	37.4%	331	72.9%	943.0%
Executive & Council	1 067	825	-	-	10	.9%	1 072	130.0%	1 082	131.2%	-	-	(100.0%)
Budget & Treasury Office	13 642	9 070	-	-	-	-	203	2.2%	203	2.2%	93	95.4%	118.6%
Corporate Services	-	-	77	-	159	-	2 179	-	2 415	-	238	72.4%	814.6%
Community and Public Safety	7 814	8 965	366	4.7%	2 779	35.6%	553	6.2%	3 698	41.3%	111	71.0%	396.9%
Community & Social Services	7	5	-	-	-	-	2	48.1%	2	48.1%	-	59.2%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	7 774	8 931	366	4.7%	2 779	35.7%	528	5.9%	3 673	41.1%	111	71.3%	373.8%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	33	29	-	-	-	-	23	81.8%	23	81.8%	-	28.2%	(100.0%)
Economic and Environmental Services	4 821	1 187	257	5.3%	84	1.8%	268	22.6%	610	51.4%	132	31.7%	103.6%
Planning and Development	-	-	-	-	-	-	122	-	122	-	-	-	(100.0%)
Road Transport	4 821	1 187	257	5.3%	84	1.8%	146	12.3%	488	41.1%	132	31.7%	10.8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	300	274	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget Main appropriation	2017/18 Budget Adjusted Budget	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter 1st Q as % of Main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter 2nd Q as % of Main appropriation	2017/18 Third Quarter Actual Expenditure	2017/18 Third Quarter 3rd Q as % of adjusted budget	2017/18 Year to Date Actual Expenditure	2017/18 Year to Date Total Expenditure as % of adjusted budget	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	401 643	403 835	111 147	27.7%	107 786	26.8%	111 685	27.7%	330 618	81.9%	109 827	83.3%	1.7%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	200	-	-	-	-	-	-	-	-	-	-	10.7%	-
Other revenue	118 786	119 448	11 661	9.8%	24 877	20.9%	41 554	34.8%	78 092	65.4%	35 351	69.1%	17.5%
Government - operating	230 657	230 551	96 403	41.8%	76 564	33.2%	58 602	25.4%	231 569	100.4%	60 206	97.2%	(2.7%)
Government - capital	-	1 987	-	-	-	-	-	-	-	-	-	-	-
Interest	52 000	51 850	3 083	5.9%	6 345	12.2%	11 530	22.2%	20 958	40.4%	14 270	49.3%	(19.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(388 080)	(390 458)	(57 428)	14.8%	(93 244)	24.0%	(95 896)	24.6%	(246 568)	63.1%	(103 378)	68.1%	(7.2%)
Suppliers and employees	(379 830)	(380 750)	(54 883)	14.4%	(91 579)	24.1%	(93 197)	24.5%	(239 659)	62.9%	(103 378)	68.1%	(9.8%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(8 250)	(9 709)	(2 545)	30.8%	(1 666)	20.2%	(2 699)	27.8%	(6 909)	71.2%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	13 563	13 377	53 719	396.1%	14 542	107.2%	15 789	118.0%	84 050	628.3%	6 450	497.6%	144.8%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(27 644)	(20 320)	(701)	2.5%	(3 032)	11.0%	(4 275)	21.0%	(8 008)	39.4%	(574)	68.6%	644.4%
Capital assets	(27 644)	(20 320)	(701)	2.5%	(3 032)	11.0%	(4 275)	21.0%	(8 008)	39.4%	(574)	68.6%	644.4%
Net Cash from/(used) Investing Activities	(27 644)	(20 320)	(701)	2.5%	(3 032)	11.0%	(4 275)	21.0%	(8 008)	39.4%	(574)	68.6%	644.4%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(14 081)	(6 943)	53 018	(376.5%)	11 510	(81.7%)	11 514	(165.8%)	76 042	(1 095.2%)	5 875	2 628.5%	96.0%
Cash/cash equivalents at the year begin:	569 984	592 131	592 131	103.9%	645 149	113.2%	656 659	110.9%	592 131	100.0%	626 471	100.0%	4.8%
Cash/cash equivalents at the year end:	555 903	585 187	645 149	116.1%	656 659	118.1%	668 173	114.2%	668 173	114.2%	632 346	110.5%	5.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	56	2.3%	16	.7%	17	.7%	2 330	96.3%	2 419	100.0%	-	-	-
Total By Income Source	56	2.3%	16	.7%	17	.7%	2 330	96.3%	2 419	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Orgons of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	56	2.3%	16	.7%	17	.7%	2 330	96.3%	2 419	100.0%	-	-	-
Total By Customer Group	56	2.3%	16	.7%	17	.7%	2 330	96.3%	2 419	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	(906)	100.0%	-	-	-	-	-	-	(906)	100.0%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	(906)	100.0%	-	-	-	-	-	-	(906)	100.0%

Contact Details

Municipal Manager	Mr Henry Prins	021 888 5130
Financial Manager	Ms Fiona Du Raan-Groenewald	021 888 5277

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: THEEWATERSKLOOF (WC031)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

R thousands	2017/18 Budget Main appropriation	2017/18 Budget Adjusted Budget	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter 1st Q as % of Main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter 2nd Q as % of Main appropriation	2017/18 Third Quarter Actual Expenditure	2017/18 Third Quarter 3rd Q as % of adjusted budget	2017/18 Year to Date Actual Expenditure	2017/18 Year to Date Total Expenditure as % of adjusted budget	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	479 381	489 343	117 881	24.6%	136 205	28.4%	86 157	17.6%	340 243	69.5%	84 349	71.4%	2.1%
Property rates	94 233	94 233	48 796	51.8%	57 370	60.9%	(30 729)	(32.6%)	75 437	80.1%	12 196	83.3%	(352.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	82 544	82 544	23 921	29.0%	20 553	24.9%	14 720	17.8%	59 193	71.7%	19 770	77.2%	(25.5%)
Service charges - water revenue	55 916	59 616	16 827	30.1%	25 081	44.9%	12 275	20.6%	54 183	90.9%	20 824	82.5%	(41.1%)
Service charges - sanitation revenue	29 771	29 071	9 691	32.6%	10 677	35.9%	6 564	22.6%	26 932	92.6%	9 833	83.1%	(33.2%)
Service charges - refuse revenue	29 776	28 776	9 378	31.5%	12 390	41.6%	7 051	24.5%	28 819	100.1%	6 904	75.7%	2.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-	(3 174)	(1 517.3%)	(100.0%)
Rental of facilities and equipment	1 920	1 920	377	19.6%	759	39.5%	501	26.1%	1 637	85.2%	392	81.5%	27.8%
Interest earned - external investments	5 500	5 810	1 268	23.1%	1 747	31.8%	2 031	35.0%	5 046	86.8%	1 195	75.6%	70.0%
Interest earned - outstanding debtors	8 000	6 300	(24)	(.3%)	1 664	20.8%	6 095	96.7%	7 735	122.8%	2 650	89.5%	130.0%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	30 301	30 301	1 872	6.2%	2 165	7.1%	2 023	6.7%	6 061	20.0%	1 220	14.5%	65.8%
Licences and permits	55	55	10	19.0%	8	13.7%	6	11.7%	24	44.4%	585	79.0%	(98.9%)
Agency services	5 798	5 798	3 666	63.2%	1 956	33.7%	1 789	30.9%	7 411	127.8%	737	75.9%	142.7%
Transfers recognised - operational	129 296	136 834	88	.1%	177	.1%	61 078	44.6%	61 343	44.8%	6 930	57.5%	781.4%
Other own revenue	5 770	7 584	1 909	33.1%	1 659	28.8%	2 754	36.3%	6 322	83.4%	4 289	308.9%	(35.8%)
Gains on disposal of PPE	500	500	100	20.0%	-	-	-	-	100	20.0%	-	-	-
Operating Expenditure	498 831	508 561	94 681	19.0%	80 938	16.2%	130 875	25.7%	306 494	60.3%	93 111	61.2%	40.6%
Employee related costs	186 963	182 496	44 199	23.6%	44 903	24.0%	43 380	23.8%	132 482	72.6%	37 860	68.9%	14.6%
Remuneration of councillors	11 650	11 628	2 610	22.4%	2 643	22.7%	3 435	29.5%	8 688	74.7%	2 566	70.4%	33.9%
Debt impairment	50 265	50 265	-	-	-	-	37 699	75.0%	37 699	75.0%	13 488	70.5%	179.5%
Depreciation and asset impairment	28 302	28 302	-	-	-	-	-	-	-	-	5 454	61.1%	(100.0%)
Finance charges	20 105	20 105	2 129	10.6%	3 500	17.4%	2 058	10.2%	7 686	38.2%	107	30.1%	1 819.3%
Bulk purchases	68 206	68 206	19 730	28.9%	10 675	15.7%	19 398	28.4%	49 803	73.0%	14 727	67.9%	31.7%
Other Materials	54 532	50 591	6 989	12.8%	8 602	15.8%	6 203	12.3%	21 794	43.1%	-	-	(100.0%)
Contracted services	37 130	48 746	4 424	11.9%	5 476	14.7%	5 445	11.2%	15 346	31.5%	3 823	46.7%	42.4%
Transfers and grants	110	140	3	2.7%	3	3.0%	64	45.4%	70	49.8%	390	67.6%	(83.7%)
Other expenditure	41 569	48 082	14 598	35.1%	5 135	12.4%	13 194	27.4%	32 928	68.5%	14 694	46.9%	(10.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(19 450)	(19 218)	23 200		55 267		(44 718)		33 749		(8 762)		
Transfers recognised - capital	61 805	79 271	-	-	270	.4%	25 773	32.5%	26 043	32.9%	1 969	39.8%	1 208.8%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	42 355	60 053	23 200		55 537		(18 944)		59 793		(6 793)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	42 355	60 053	23 200		55 537		(18 944)		59 793		(6 793)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	42 355	60 053	23 200		55 537		(18 944)		59 793		(6 793)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	42 355	60 053	23 200		55 537		(18 944)		59 793		(6 793)		

Part 2: Capital Revenue and Expenditure

R thousands	2017/18 Budget Main appropriation	2017/18 Budget Adjusted Budget	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter 1st Q as % of Main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter 2nd Q as % of Main appropriation	2017/18 Third Quarter Actual Expenditure	2017/18 Third Quarter 3rd Q as % of adjusted budget	2017/18 Year to Date Actual Expenditure	2017/18 Year to Date Total Expenditure as % of adjusted budget	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	108 936	130 284	18 880	17.3%	18 288	16.8%	12 269	9.4%	49 437	37.9%	7 637	43.2%	60.7%
National Government	25 424	38 811	4 516	17.8%	7 539	29.7%	3 075	7.9%	15 130	39.0%	1 815	54.6%	69.4%
Provincial Government	36 381	40 495	6 106	16.8%	5 339	14.7%	2 374	5.9%	13 820	34.1%	521	15.9%	355.9%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	97	1.6%	(100.0%)
Transfers recognised - capital	61 805	79 306	10 622	17.2%	12 878	20.8%	5 449	6.9%	28 949	36.5%	2 433	40.0%	124.0%
Borrowing	32 244	32 032	7 907	24.5%	4 364	13.5%	5 296	16.5%	17 566	54.8%	3 562	67.9%	48.7%
Internally generated funds	14 887	18 946	351	2.4%	1 047	7.0%	1 525	8.0%	2 922	15.4%	1 642	31.4%	(7.2%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	108 936	130 284	18 880	17.3%	18 288	16.8%	12 269	9.4%	49 437	37.9%	7 637	43.2%	60.7%
Governance and Administration	6 862	7 936	262	3.8%	1 081	15.8%	2 789	35.1%	4 132	52.1%	457	30.6%	511.0%
Executive & Council	-	-	-	-	-	-	-	-	-	-	163	20.1%	(100.0%)
Budget & Treasury Office	6 862	7 936	-	-	-	-	35	.4%	35	.4%	-	10.5%	(100.0%)
Corporate Services	-	-	262	-	1 081	-	2 754	-	4 097	-	294	36.9%	838.2%
Community and Public Safety	38 382	39 540	6 170	16.1%	5 623	14.7%	2 654	6.7%	14 448	36.5%	886	18.9%	199.7%
Community & Social Services	401	677	-	-	148	36.9%	-	-	148	21.8%	135	10.4%	(100.0%)
Sport And Recreation	1 600	1 103	-	-	120	7.5%	387	35.1%	507	45.9%	217	39.2%	78.2%
Public Safety	-	-	64	-	17	-	317	-	397	-	12	19.0%	2 454.4%
Housing	36 381	37 760	6 106	16.8%	5 339	14.7%	1 950	5.2%	13 396	35.5%	521	15.9%	274.4%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	10 904	16 777	-	-	3 534	32.4%	89	.5%	3 623	21.6%	97	10.1%	(8.1%)
Planning and Development	-	35	-	-	-	-	-	-	-	-	-	-	-
Road Transport	10 904	16 742	-	-	3 534	32.4%	89	.5%	3 623	21.6%	97	10.1%	(8.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	52 789	66 031	12 448	23.6%	8 050	15.2%	6 737	10.2%	27 235	41.2%	6 198	52.7%	8.7%
Electricity	14 009	15 157	410	2.9%	3 108	22.2%	1 921	12.7%	5 439	35.9%	986	66.6%	94.9%
Water	17 230	28 909	7 907	45.9%	4 247	24.6%	2 649	9.2%	14 802	51.2%	851	38.0%	211.2%
Waste Water Management	17 032	19 305	4 102	24.1%	563	3.3%	2 167	11.2%	6 832	35.4%	3 876	50.1%	(44.1%)
Waste Management	4 518	2 660	30	.7%	132	2.9%	-	-	161	6.1%	485	73.3%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	483 827	488 854	159 974	33.1%	144 088	29.8%	85 060	17.4%	389 122	79.6%	122 803	92.9%	(30.7%)
Property rates, penalties and collection charges	84 809	81 595	22 285	26.3%	27 821	32.8%	18 862	23.1%	68 968	84.5%	13 865	89.0%	36.0%
Service charges	178 207	173 185	45 263	25.4%	48 141	27.0%	50 573	29.2%	143 978	83.1%	49 410	79.9%	2.4%
Other revenue	20 210	20 022	38 075	188.4%	6 330	31.3%	(27 746)	(138.6%)	16 659	83.2%	19 208	398.5%	(244.5%)
Government - operating	129 296	128 935	43 745	33.8%	42 369	32.8%	30 107	23.4%	116 222	90.1%	20 137	62.3%	49.5%
Government - capital	61 805	73 852	9 361	15.1%	16 735	27.1%	5 138	7.0%	31 234	42.3%	19 297	153.3%	(73.4%)
Interest	9 500	11 265	1 244	13.1%	2 691	28.3%	8 126	72.1%	12 061	107.1%	886	21.5%	816.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(404 090)	(410 765)	(122 491)	30.3%	(102 372)	25.3%	(87 945)	21.4%	(312 808)	76.2%	(95 190)	84.2%	(7.6%)
Suppliers and employees	(393 454)	(400 098)	(120 359)	30.6%	(98 869)	25.1%	(85 823)	21.5%	(305 051)	76.2%	(92 821)	85.8%	(7.5%)
Finance charges	(10 527)	(10 527)	(2 129)	20.2%	(3 500)	33.2%	(2 058)	19.6%	(7 686)	73.0%	(2 179)	50.3%	(5.5%)
Transfers and grants	(110)	(140)	(3)	2.7%	(3)	3.0%	(64)	45.4%	(70)	49.8%	(190)	33.7%	(66.6%)
Net Cash from/(used) Operating Activities	79 736	78 090	37 483	47.0%	41 716	52.3%	(2 885)	(3.7%)	76 315	97.7%	27 613	155.6%	(110.4%)
Cash Flow from Investing Activities													
Receipts	501	4 972	100	20.0%	0	.1%	0	-	101	2.0%	356	23.8%	(99.9%)
Proceeds on disposal of PPE	500	4 970	100	20.0%	-	-	-	-	100	2.0%	287	16.6%	(100.0%)
Decrease in non-current debtors	1	1	0	24.4%	0	24.3%	0	23.6%	1	70.9%	0	83.2%	(12.3%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	69	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(108 936)	(130 284)	(18 880)	17.3%	(18 288)	16.8%	(12 269)	9.4%	(49 437)	37.9%	(7 578)	43.2%	61.9%
Capital assets	(108 936)	(130 284)	(18 880)	17.3%	(18 288)	16.8%	(12 269)	9.4%	(49 437)	37.9%	(7 578)	43.2%	61.9%
Net Cash from/(used) Investing Activities	(108 435)	(125 313)	(18 780)	17.3%	(18 288)	16.9%	(12 269)	9.8%	(49 336)	39.4%	(7 222)	43.8%	69.9%
Cash Flow from Financing Activities													
Receipts	32 518	32 156	(9)	-	(86)	(.3%)	(118)	(.4%)	(213)	(.7%)	117	2.9%	(200.9%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	32 244	32 032	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	273	124	(9)	(3.2%)	(86)	(31.4%)	(118)	(95.6%)	(213)	(172.0%)	117	156.2%	(200.9%)
Payments	(8 102)	(7 645)	(1 178)	14.5%	(3 859)	47.6%	(1 139)	14.9%	(6 176)	80.8%	(1 126)	49.6%	1.2%
Repayment of borrowing	(8 102)	(7 645)	(1 178)	14.5%	(3 859)	47.6%	(1 139)	14.9%	(6 176)	80.8%	(1 126)	49.6%	1.2%
Net Cash from/(used) Financing Activities	24 416	24 510	(1 187)	(4.9%)	(3 945)	(16.2%)	(1 258)	(5.1%)	(6 389)	(26.1%)	(1 008)	(50.5%)	24.7%
Net Increase/(Decrease) in cash held	(4 283)	(22 713)	17 517	(409.0%)	19 484	(454.9%)	(16 412)	72.3%	20 589	(90.6%)	19 383	(486.4%)	(184.7%)
Cash/cash equivalents at the year begin:	46 489	64 323	64 323	138.4%	81 840	176.0%	101 324	157.5%	84 323	100.0%	96 198	119.0%	5.3%
Cash/cash equivalents at the year end:	42 207	41 611	81 840	193.9%	101 324	240.1%	84 912	204.1%	84 912	204.1%	115 580	248.6%	(26.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	19 361	10.2%	11 149	5.9%	7 617	4.0%	152 007	79.9%	190 134	100.0%	-	-	-
Total By Income Source	19 361	10.2%	11 149	5.9%	7 617	4.0%	152 007	79.9%	190 134	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	19 361	10.2%	11 149	5.9%	7 617	4.0%	152 007	79.9%	190 134	100.0%	-	-	-
Total By Customer Group	19 361	10.2%	11 149	5.9%	7 617	4.0%	152 007	79.9%	190 134	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	44 747	100.0%	-	-	-	-	-	-	44 747	100.0%
Total	44 747	100.0%	-	-	-	-	-	-	44 747	100.0%

Contact Details

Municipal Manager		
Financial Manager	Mr D Louw	028 214 3300

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: OVERSTRAND (WC032)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	993 217	1 047 640	263 283	26.5%	265 038	26.7%	242 412	23.1%	770 733	73.6%	260 828	80.0%	(7.1%)
Property rates	212 784	214 752	55 594	26.1%	53 077	24.9%	53 060	24.7%	161 732	75.3%	48 633	78.2%	9.1%
Property rates - penalties and collection charges	-	-	-		-		-		-		64	-	(100.0%)
Service charges - electricity revenue	339 249	339 249	90 555	26.7%	83 997	24.8%	87 918	25.9%	262 470	77.4%	92 402	76.6%	(4.9%)
Service charges - water revenue	114 494	116 494	24 468	21.4%	28 304	24.7%	32 004	27.5%	84 776	72.8%	35 487	79.6%	(9.8%)
Service charges - sanitation revenue	67 869	72 869	18 821	24.8%	17 916	26.4%	19 733	27.1%	54 470	74.8%	21 834	80.0%	(9.6%)
Service charges - refuse revenue	55 388	56 888	14 286	25.8%	14 289	25.8%	14 589	25.6%	43 164	75.9%	16 607	75.6%	(12.2%)
Service charges - other	647	647	144	22.3%	162	25.1%	123	19.0%	429	66.3%	176	66.9%	(30.3%)
Rental of facilities and equipment	4 933	4 933	1 672	33.9%	1 520	30.8%	1 510	30.6%	4 702	95.3%	1 195	80.2%	26.3%
Interest earned - external investments	13 962	19 462	4 030	28.9%	6 325	45.3%	6 291	32.3%	16 646	85.5%	4 821	99.3%	30.5%
Interest earned - outstanding debtors	3 203	3 201	985	30.7%	960	30.0%	1 014	31.7%	2 959	92.4%	692	74.0%	46.6%
Dividends received	-	-	-		-		-		-		-	-	-
Fines	33 260	33 261	8 742	26.3%	8 668	26.1%	8 192	24.6%	25 603	77.0%	7 625	75.8%	7.4%
Licences and permits	2 374	2 374	562	23.7%	606	25.5%	695	29.3%	1 862	78.4%	691	81.1%	.5%
Agency services	3 419	3 419	912	26.7%	971	28.4%	1 062	31.1%	2 945	86.2%	867	79.4%	22.4%
Transfers recognised - operational	113 688	129 217	37 439	32.9%	39 552	34.8%	8 568	6.6%	85 559	66.2%	22 825	91.5%	(62.5%)
Other own revenue	27 946	27 052	6 569	23.5%	8 158	29.2%	7 452	27.5%	22 178	82.0%	6 910	98.7%	7.8%
Gains on disposal of PPE	-	23 823	504	-	532	-	201	.8%	1 238	5.2%	-	-	(100.0%)
Operating Expenditure	1 037 801	1 052 197	209 730	20.2%	269 768	26.0%	240 032	22.8%	719 530	68.4%	241 141	68.9%	(.5%)
Employee related costs	333 225	329 165	69 801	20.9%	88 912	26.7%	81 151	24.7%	239 865	72.9%	74 426	72.9%	9.0%
Remuneration of councillors	10 053	10 253	2 395	23.8%	2 326	23.1%	2 874	28.0%	7 595	74.1%	2 271	70.4%	26.6%
Debt impairment	22 792	22 792	5 698	25.0%	5 698	25.0%	5 698	25.0%	17 094	75.0%	5 972	75.0%	(4.6%)
Depreciation and asset impairment	130 287	130 287	32 572	25.0%	32 577	25.0%	32 572	25.0%	97 721	75.0%	36 339	74.7%	(10.4%)
Finance charges	47 440	47 440	2 991	6.3%	14 199	29.9%	7 358	15.5%	24 548	51.7%	7 902	52.7%	(6.9%)
Bulk purchases	211 447	216 447	52 082	24.6%	51 337	24.3%	47 080	21.8%	150 499	69.5%	47 185	70.5%	(.2%)
Other Materials	49 647	57 090	2 917	5.9%	17 036	34.3%	11 584	20.3%	31 537	55.2%	8 168	73.3%	41.8%
Contracted services	173 424	178 460	25 406	14.6%	42 511	24.5%	40 973	23.0%	108 891	61.0%	34 690	55.9%	18.1%
Transfers and grants	1 778	1 778	572	32.2%	401	22.5%	335	18.8%	1 307	73.5%	14 141	73.1%	(97.6%)
Other expenditure	57 710	58 486	15 297	26.5%	14 770	25.6%	10 406	17.8%	40 473	69.2%	10 047	65.5%	3.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(44 584)	(4 556)	53 553		(4 730)		2 381		51 203		19 687		
Transfers recognised - capital	47 840	73 441	8 474	17.7%	16 156	33.8%	12 586	17.1%	37 217	50.7%	7 069	45.0%	78.1%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	3 256	68 885	62 027		11 426		14 967		88 420		26 756		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	3 256	68 885	62 027		11 426		14 967		88 420		26 756		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	3 256	68 885	62 027		11 426		14 967		88 420		26 756		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	3 256	68 885	62 027		11 426		14 967		88 420		26 756		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	97 648	116 620	11 814	12.1%	21 728	22.3%	16 142	13.8%	49 684	42.6%	14 574	40.3%	10.8%
National Government	26 330	26 330	3 109	11.8%	6 392	24.3%	2 622	10.0%	12 123	46.0%	6 319	58.9%	(58.5%)
Provincial Government	21 510	47 106	5 380	25.0%	9 883	45.9%	9 966	21.2%	25 229	53.6%	544	10.6%	1 733.4%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	47 840	73 436	8 490	17.7%	16 274	34.0%	12 589	17.1%	37 353	50.9%	6 862	45.5%	83.5%
Borrowing	30 000	23 200	2 825	9.4%	2 591	8.6%	1 132	4.9%	6 548	28.2%	3 864	32.0%	(70.7%)
Internally generated funds	19 808	19 983	499	2.5%	2 863	14.5%	2 421	12.1%	5 784	28.9%	3 848	53.4%	(37.1%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	97 648	116 620	11 814	12.1%	21 728	22.3%	16 142	13.8%	49 684	42.6%	14 574	40.3%	10.8%
Governance and Administration	2 705	2 355	10	.4%	1 507	55.7%	342	14.5%	1 859	79.0%	10	25.8%	3 458.5%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	53.0%	-
Budget & Treasury Office	2 705	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	2 355	10	-	1 507	-	342	14.5%	1 859	79.0%	10	-	3 458.5%
Community and Public Safety	26 908	50 209	5 717	21.2%	10 460	38.9%	10 022	20.0%	26 199	52.2%	2 674	27.9%	274.8%
Community & Social Services	3 607	2 675	255	7.1%	434	12.0%	19	.7%	707	26.4%	84	4.8%	(77.8%)
Sport And Recreation	2 266	6 449	96	4.2%	193	8.5%	81	1.3%	370	5.7%	20	31.1%	302.8%
Public Safety	3 848	3 195	-	-	84	2.2%	803	25.1%	887	27.8%	697	35.5%	15.1%
Housing	17 186	37 890	5 365	31.2%	9 749	56.7%	9 120	24.1%	24 235	64.0%	1 873	30.0%	386.8%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	7 460	13 996	1 043	14.0%	2 546	34.1%	1 465	10.5%	5 053	36.1%	5 693	64.9%	(74.3%)
Planning and Development	45	45	11	24.1%	9	20.8%	14	30.5%	34	75.4%	7	21.3%	105.7%
Road Transport	7 415	13 951	1 032	13.9%	2 536	34.2%	1 451	10.4%	5 019	36.0%	5 686	66.6%	(74.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	60 575	50 060	5 044	8.3%	7 215	11.9%	4 313	8.6%	16 572	33.1%	6 198	39.0%	(30.4%)
Electricity	19 790	16 520	2 844	14.4%	1 236	6.2%	1 215	7.4%	5 295	32.1%	2 247	39.5%	(45.9%)
Water	9 300	4 037	-	-	1 217	13.1%	471	11.7%	1 688	41.8%	2 778	43.8%	(83.1%)
Waste Water Management	29 875	27 923	2 200	7.4%	4 675	15.6%	2 621	9.4%	9 496	34.0%	1 169	34.1%	124.1%
Waste Management	1 610	1 580	-	-	87	5.4%	7	.4%	94	5.9%	3	26.3%	131.5%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	1 031 277	1 086 180	269 332	26.1%	290 349	28.2%	256 925	23.7%	816 606	75.2%	266 402	78.4%	(3.6%)
Property rates, penalties and collection charges	211 275	213 247	49 560	23.5%	60 357	28.6%	46 559	21.8%	156 476	73.4%	39 779	66.0%	17.0%
Service charges	573 549	582 043	151 355	26.4%	142 195	24.8%	162 659	27.9%	456 209	78.4%	172 984	82.2%	(6.0%)
Other revenue	67 761	65 566	18 148	26.8%	24 144	35.6%	19 249	29.4%	61 541	93.9%	18 233	70.2%	5.6%
Government - operating	113 688	129 218	36 849	32.4%	40 143	35.3%	8 568	6.6%	85 559	66.2%	22 825	91.5%	(62.5%)
Government - capital	47 840	73 441	8 474	17.7%	16 156	33.8%	12 586	17.1%	37 217	50.7%	7 069	45.0%	78.1%
Interest	17 165	22 663	4 945	28.8%	7 355	42.8%	7 305	32.2%	19 604	86.5%	5 512	95.5%	32.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(907 439)	(920 942)	(230 955)	25.5%	(169 732)	18.7%	(101 387)	11.0%	(502 074)	54.5%	(189 797)	67.4%	(46.6%)
Suppliers and employees	(858 220)	(871 724)	(222 220)	25.9%	(155 132)	18.1%	(93 694)	10.7%	(471 046)	54.0%	(167 754)	67.8%	(44.1%)
Finance charges	(47 440)	(47 440)	(2 890)	6.1%	(14 199)	29.9%	(7 358)	15.5%	(24 448)	51.5%	(7 902)	52.7%	(6.9%)
Transfers and grants	(1 778)	(1 778)	(5 845)	328.6%	(401)	22.5%	(335)	18.8%	(6 580)	370.0%	(14 141)	73.1%	(97.6%)
Net Cash from/(used) Operating Activities	123 839	165 237	38 377	31.0%	120 617	97.4%	155 538	94.1%	314 532	190.4%	76 605	178.5%	103.0%
Cash Flow from Investing Activities													
Receipts	(6 008)	70 810	(1 526)	25.4%	(2 000)	33.3%	(1 446)	(2.0%)	(4 971)	(7.0%)	(1 631)	141.3%	(11.3%)
Proceeds on disposal of PPE	-	76 818	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	11	11	8	74.4%	(7)	(66.2%)	0	4.3%	1	12.5%	0	63.2%	14.2%
Decrease (increase) in non-current investments	(6 019)	(6 019)	(1 533)	25.5%	(1 993)	33.1%	(1 446)	24.0%	(4 973)	82.6%	(1 631)	86.7%	(11.3%)
Payments	(97 648)	(116 620)	(11 814)	12.1%	(21 728)	22.3%	(16 142)	13.8%	(49 684)	42.6%	(14 577)	40.3%	10.7%
Capital assets	(97 648)	(116 620)	(11 814)	12.1%	(21 728)	22.3%	(16 142)	13.8%	(49 684)	42.6%	(14 577)	40.3%	10.7%
Net Cash from/(used) Investing Activities	(103 656)	(45 810)	(13 339)	12.9%	(23 728)	22.9%	(17 588)	38.4%	(54 655)	119.3%	(16 208)	45.6%	8.5%
Cash Flow from Financing Activities													
Receipts	32 786	32 786	(13 994)	(42.7%)	14 089	43.0%	30 735	93.7%	30 830	94.0%	30 507	70.6%	.7%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Borrowing long term/refinancing	30 000	30 000	-	-	-	-	30 000	100.0%	30 000	100.0%	30 000	100.0%	-
Increase (decrease) in consumer deposits	2 786	2 786	(13 994)	(502.4%)	14 089	505.8%	735	26.4%	830	29.8%	507	(284.0%)	45.1%
Payments	(29 976)	(29 568)	(5 874)	19.6%	(8 554)	28.5%	(5 594)	18.9%	(20 022)	67.7%	(5 136)	67.3%	8.9%
Repayment of borrowing	(29 976)	(29 568)	(5 874)	19.6%	(8 554)	28.5%	(5 594)	18.9%	(20 022)	67.7%	(5 136)	67.3%	8.9%
Net Cash from/(used) Financing Activities	2 810	3 218	(19 868)	(707.1%)	5 535	197.0%	25 142	781.4%	10 808	335.9%	25 371	85.9%	(.9%)
Net Increase/(Decrease) in cash held	22 992	122 645	5 169	22.5%	102 424	445.5%	163 092	133.0%	270 685	220.7%	85 768	815.4%	90.2%
Cash/cash equivalents at the year begin:	191 944	259 814	259 814	135.4%	264 984	138.1%	367 407	141.4%	259 814	100.0%	237 113	100.0%	55.0%
Cash/cash equivalents at the year end:	214 936	382 460	264 984	123.3%	367 407	170.9%	530 500	138.7%	530 500	138.7%	322 881	167.3%	64.3%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - I Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	12 470	74.3%	393	2.3%	192	1.1%	3 724	22.2%	16 779	19.6%	-	-	4 113
Trade and Other Receivables from Exchange Transactions - Electricity	12 936	74.3%	309	1.8%	179	1.0%	3 997	22.9%	17 421	20.4%	-	-	5 025
Receivables from Non-exchange Transactions - Property Rates	16 958	80.2%	374	1.8%	216	1.0%	3 601	17.0%	21 149	24.8%	-	-	5 719
Receivables from Exchange Transactions - Waste Water Management	6 026	70.6%	165	1.9%	101	1.2%	2 244	26.3%	8 536	10.0%	-	-	2 491
Receivables from Exchange Transactions - Waste Management	5 069	72.2%	128	1.8%	87	1.2%	1 738	24.8%	7 022	8.2%	-	-	1 979
Receivables from Exchange Transactions - Property Rental Debtors	290	55.3%	5	.9%	15	2.8%	215	41.0%	525	.6%	-	-	179
Interest on Arrear Debtor Accounts	105	1.6%	30	.4%	35	.5%	6 579	97.5%	6 750	7.9%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 962	27.1%	187	2.6%	230	3.2%	4 868	67.2%	7 247	8.5%	-	-	2 222
Total By Income Source	55 815	65.3%	1 592	1.9%	1 056	1.2%	26 967	31.6%	85 429	100.0%	-	-	21 728
Debtors Age Analysis By Customer Group													
Organs of State	761	39.8%	45	2.3%	27	1.4%	1 078	56.4%	1 910	2.2%	-	-	260
Commercial	5 723	80.4%	88	1.2%	57	.8%	1 254	17.6%	7 122	8.3%	-	-	786
Households	49 811	65.0%	1 454	1.9%	967	1.3%	24 432	31.9%	76 664	89.7%	-	-	20 680
Other	(479)	179.8%	6	(2.1%)	4	(1.7%)	202	(76.0%)	(266)	(.3%)	-	-	2
Total By Customer Group	55 815	65.3%	1 592	1.9%	1 056	1.2%	26 967	31.6%	85 429	100.0%	-	-	21 728

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 818	100.0%	-	-	-	-	-	-	2 818	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	2 818	100.0%	-	-	-	-	-	-	2 818	100.0%

Contact Details

Municipal Manager	Mr COENIE GROENEWALD	028 313 8003
Financial Manager	Mrs SANTIE REYNEKE-NAUDE	028 313 8040

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CAPE AGULHAS (WC033)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	293 765	304 606	91 230	31.1%	85 774	29.2%	57 175	18.8%	234 180	76.9%	60 799	73.5%	(6.0%)
Property rates	60 143	60 143	34 935	58.1%	8 810	14.6%	8 736	14.5%	52 480	87.3%	7 662	86.3%	14.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	103 306	103 306	28 661	27.7%	25 414	24.6%	26 393	25.5%	80 468	77.9%	23 970	74.7%	10.1%
Service charges - water revenue	24 342	24 342	4 383	18.0%	4 967	20.4%	9 665	39.7%	19 015	78.1%	7 158	86.1%	35.0%
Service charges - sanitation revenue	9 486	9 486	3 191	33.6%	3 176	33.5%	1 952	20.6%	8 319	87.7%	2 946	115.7%	(33.7%)
Service charges - refuse revenue	15 723	15 723	4 969	31.6%	4 811	30.6%	3 138	20.0%	12 917	82.2%	4 253	93.4%	(26.2%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	(2 265)	-	(100.0%)
Rental of facilities and equipment	2 056	2 056	236	11.5%	839	40.8%	1 112	54.1%	2 186	106.3%	1 980	84.6%	(43.8%)
Interest earned - external investments	2 060	2 060	569	27.6%	544	26.4%	622	30.2%	1 734	84.2%	619	70.4%	.5%
Interest earned - outstanding debtors	1 496	1 496	(0)	-	406	27.2%	411	27.4%	817	54.6%	429	131.3%	(4.3%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	9 271	9 271	585	6.3%	(1 153)	(12.4%)	416	4.5%	(152)	(1.6%)	576	17.7%	(27.8%)
Licences and permits	61	61	4	6.3%	31	50.6%	2	3.1%	36	60.0%	135	33.4%	(98.6%)
Agency services	2 419	2 419	394	16.3%	616	25.5%	903	37.3%	1 913	79.1%	555	85.0%	62.7%
Transfers recognised - operational	55 134	64 365	10 497	19.0%	34 835	63.2%	2 029	3.2%	47 360	73.6%	10 661	59.2%	(81.0%)
Other own revenue	7 769	8 179	2 807	36.1%	2 480	31.9%	1 799	22.0%	7 086	86.6%	2 121	106.2%	(15.2%)
Gains on disposal of PPE	500	1 700	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	308 922	320 454	64 337	20.8%	76 513	24.8%	78 071	24.4%	218 922	68.3%	61 368	63.9%	27.2%
Employee related costs	117 179	117 026	26 656	22.7%	22 046	18.8%	41 949	35.8%	90 651	77.5%	28 496	74.5%	47.2%
Remuneration of councillors	5 145	5 145	1 393	27.1%	900	17.5%	2 182	42.4%	4 475	87.0%	1 116	68.6%	95.6%
Debt impairment	7 833	7 833	-	-	-	-	5 875	75.0%	5 875	75.0%	803	32.5%	632.1%
Depreciation and asset impairment	11 440	11 440	-	-	-	-	6 144	53.7%	6 144	53.7%	3 262	69.4%	88.3%
Finance charges	8 964	9 007	43	.5%	87	1.0%	43	.5%	174	1.9%	1 263	43.2%	(96.6%)
Bulk purchases	76 678	76 798	17 381	22.7%	22 854	29.8%	11 564	15.1%	51 798	67.4%	11 676	67.7%	(1.0%)
Other Materials	39 250	49 989	10 634	27.1%	20 301	51.7%	1 286	2.6%	32 221	64.5%	-	-	(100.0%)
Contracted services	18 208	18 473	1 596	8.8%	2 054	11.3%	2 002	10.8%	5 651	30.6%	1 612	43.0%	24.2%
Transfers and grants	2 763	2 763	732	26.5%	114	4.1%	293	10.6%	1 140	41.2%	360	95.3%	(18.6%)
Other expenditure	21 461	21 981	5 903	27.5%	8 158	38.0%	6 733	30.6%	20 794	94.6%	12 780	50.9%	(47.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(15 157)	(15 849)	26 893		9 261		(20 896)		15 258		(569)		
Transfers recognised - capital	12 970	12 938	-	-	1 999	15.4%	4 860	37.6%	6 860	53.0%	2 300	36.7%	111.3%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(2 187)	(2 911)	26 893		11 261		(16 036)		22 118		1 731		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(2 187)	(2 911)	26 893		11 261		(16 036)		22 118		1 731		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(2 187)	(2 911)	26 893		11 261		(16 036)		22 118		1 731		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(2 187)	(2 911)	26 893		11 261		(16 036)		22 118		1 731		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	27 665	27 460	886	3.2%	7 520	27.2%	7 268	26.5%	15 674	57.1%	6 136	43.5%	18.5%
National Government	12 108	11 990	463	3.8%	5 442	44.9%	3 170	26.4%	9 075	75.7%	3 420	52.3%	(7.3%)
Provincial Government	862	949	2	.2%	227	26.3%	28	2.9%	256	27.0%	123	16.9%	(77.4%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	12 969	12 938	465	3.6%	5 669	43.7%	3 198	24.7%	9 331	72.1%	3 543	48.0%	(9.7%)
Borrowing	5 661	5 473	165	2.9%	403	7.1%	3 130	57.2%	3 698	67.6%	622	33.2%	403.4%
Internally generated funds	9 034	9 049	256	2.8%	1 448	16.0%	941	10.4%	2 645	29.2%	1 972	42.2%	(52.3%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	27 665	27 460	886	3.2%	7 520	27.2%	7 268	26.5%	15 674	57.1%	6 136	43.5%	18.5%
Governance and Administration	2 962	2 694	553	18.7%	418	14.1%	1 396	51.8%	2 367	87.8%	982	56.9%	42.1%
Executive & Council	254	281	6	2.5%	144	56.6%	-	-	150	53.5%	11	4.1%	(100.0%)
Budget & Treasury Office	2 708	1 165	449	16.6%	139	5.1%	905	77.7%	1 493	128.2%	-	66.7%	(100.0%)
Corporate Services	-	1 249	98	-	135	-	490	39.3%	723	57.9%	971	68.4%	(49.5%)
Community and Public Safety	3 164	3 148	40	1.3%	631	19.9%	79	2.5%	750	23.8%	606	47.8%	(87.0%)
Community & Social Services	303	553	5	1.6%	32	10.5%	1	.1%	37	6.7%	220	35.2%	(99.7%)
Sport And Recreation	2 861	2 247	35	1.2%	599	20.9%	78	3.5%	713	31.7%	160	50.4%	(51.2%)
Public Safety	-	348	-	-	-	-	-	-	-	-	225	97.4%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	12 859	12 666	165	1.3%	5 409	42.1%	1 865	14.7%	7 439	58.7%	2 919	48.9%	(36.1%)
Planning and Development	539	-	-	-	-	-	9	-	9	-	39	93.1%	(76.3%)
Road Transport	12 320	12 666	165	1.3%	5 409	43.9%	1 856	14.7%	7 430	58.7%	2 880	42.6%	(35.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	8 680	8 952	128	1.5%	1 062	12.2%	3 928	43.9%	5 118	57.2%	1 629	31.0%	141.2%
Electricity	2 548	2 548	18	.7%	546	21.4%	953	37.4%	1 516	59.5%	1 060	45.1%	(10.1%)
Water	3 255	3 255	110	3.4%	216	6.6%	573	17.6%	899	27.6%	519	29.3%	10.4%
Waste Water Management	877	877	-	-	300	34.2%	481	54.8%	781	89.0%	35	2.2%	1 287.3%
Waste Management	2 000	2 272	-	-	-	-	1 922	84.6%	1 922	84.6%	15	113.9%	12 305.3%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	291 335	310 314	77 077	26.5%	94 182	32.3%	88 414	28.5%	259 673	83.7%	72 103	80.1%	22.6%
Property rates, penalties and collection charges	57 979	57 646	12 179	21.0%	20 669	35.6%	11 193	19.4%	44 041	76.4%	7 940	90.0%	41.0%
Service charges	147 357	146 510	32 978	22.4%	37 863	25.7%	40 546	27.7%	111 387	76.0%	35 631	78.2%	13.8%
Other revenue	15 094	17 617	3 923	26.0%	4 623	30.6%	5 163	29.3%	13 709	77.8%	6 662	69.8%	(22.5%)
Government - operating	55 134	72 809	22 239	40.3%	30 077	54.6%	23 680	32.5%	75 995	104.4%	16 064	73.8%	47.4%
Government - capital	12 269	12 238	5 190	42.3%	-	-	6 800	55.6%	11 990	98.0%	4 674	100.8%	45.5%
Interest	3 502	3 494	569	16.2%	950	27.1%	1 032	29.5%	2 551	73.0%	1 132	92.5%	(8.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(277 426)	(298 524)	(69 089)	24.9%	(52 082)	18.8%	(87 903)	29.4%	(209 074)	70.0%	(55 753)	71.9%	57.7%
Suppliers and employees	(273 935)	(294 990)	(68 314)	24.9%	(51 364)	18.8%	(87 554)	29.7%	(207 231)	70.3%	(55 680)	71.8%	57.2%
Finance charges	(727)	(770)	(43)	5.9%	(87)	12.0%	(51)	6.7%	(182)	23.6%	-	95.9%	(100.0%)
Transfers and grants	(2 763)	(2 763)	(732)	26.5%	(631)	22.8%	(298)	10.8%	(1 661)	60.1%	(73)	75.2%	305.4%
Net Cash from/(used) Operating Activities	13 909	11 790	7 987	57.4%	42 101	302.7%	511	4.3%	50 599	429.2%	16 350	167.3%	(96.9%)
Cash Flow from Investing Activities													
Receipts	527	1 731	1	.1%	1	.1%	1	-	2	.1%	-	76.3%	(100.0%)
Proceeds on disposal of PPE	500	1 700	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	27	31	1	2.1%	1	2.3%	1	1.9%	2	5.7%	-	76.3%	(100.0%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(27 665)	(27 460)	(886)	3.2%	(7 520)	27.2%	(7 268)	26.5%	(15 674)	57.1%	(14 868)	78.0%	(51.1%)
Capital assets	(27 665)	(27 460)	(886)	3.2%	(7 520)	27.2%	(7 268)	26.5%	(15 674)	57.1%	(14 868)	78.0%	(51.1%)
Net Cash from/(used) Investing Activities	(27 137)	(25 729)	(886)	3.3%	(7 519)	27.7%	(7 268)	28.2%	(15 672)	60.9%	(14 868)	78.0%	(51.1%)
Cash Flow from Financing Activities													
Receipts	5 849	5 730	2 534	43.3%	72	1.2%	(42)	(.7%)	2 564	44.7%	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	5 661	5 473	2 400	42.4%	-	-	-	-	2 400	43.9%	-	-	-
Increase (decrease) in consumer deposits	188	257	134	71.2%	72	38.2%	(42)	(16.4%)	164	63.7%	-	-	(100.0%)
Payments	(2 240)	(1 634)	(61)	2.7%	(359)	16.0%	(718)	43.9%	(1 138)	69.6%	-	21.0%	(100.0%)
Repayment of borrowing	(2 240)	(1 634)	(61)	2.7%	(359)	16.0%	(718)	43.9%	(1 138)	69.6%	-	21.0%	(100.0%)
Net Cash from/(used) Financing Activities	3 609	4 096	2 474	68.5%	(288)	(8.0%)	(760)	(18.5%)	1 426	34.8%	-	(11.3%)	(100.0%)
Net Increase/(Decrease) in cash held	(9 619)	(9 842)	9 575	(99.5%)	34 294	(356.5%)	(7 516)	76.4%	36 353	(369.4%)	1 482	2 259.3%	(607.2%)
Cash/cash equivalents at the year begin:	16 035	24 361	24 709	154.1%	34 285	213.8%	68 579	281.5%	24 709	101.4%	23 546	40.4%	191.3%
Cash/cash equivalents at the year end:	6 415	14 519	34 285	534.4%	68 579	1 069.0%	61 062	420.6%	61 062	420.6%	25 028	164.3%	144.0%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - I Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	37 268	100.0%	-	-	-	-	-	-	37 268	100.0%	-	-	-
Total By Income Source	37 268	100.0%	-	-	-	-	-	-	37 268	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	37 268	100.0%	-	-	-	-	-	-	37 268	100.0%	-	-	-
Total By Customer Group	37 268	100.0%	-	-	-	-	-	-	37 268	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	17 172	100.0%	-	-	-	-	-	-	17 172	100.0%
Total	17 172	100.0%	-	-	-	-	-	-	17 172	100.0%

Contact Details

Municipal Manager	Mr Dean O'Neill	028 425 5500
Financial Manager	Mr Hannes van Biljon	028 425 5500

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: SWELLENDAM (WC034)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	216 521	221 755	54 237	25.0%	51 299	23.7%	52 658	23.7%	158 194	71.3%	46 944	65.7%	12.2%
Property rates	34 958	36 791	10 535	30.1%	8 300	23.7%	8 222	22.3%	27 056	73.5%	7 582	76.3%	8.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	69 609	69 516	17 406	25.0%	17 019	24.4%	16 962	24.4%	51 387	73.9%	16 793	73.7%	1.0%
Service charges - water revenue	14 100	13 569	3 162	22.4%	3 259	23.1%	4 351	32.1%	10 772	79.4%	4 146	76.6%	4.9%
Service charges - sanitation revenue	13 068	13 305	3 334	25.5%	3 381	25.9%	3 404	25.6%	10 119	76.1%	3 165	76.2%	7.5%
Service charges - refuse revenue	8 113	8 113	2 021	24.9%	2 018	24.9%	2 018	24.9%	6 056	74.7%	1 893	76.0%	6.6%
Service charges - other	64	40	344	535.9%	(156)	(243.6%)	14	33.7%	201	498.3%	34	139.0%	(60.2%)
Rental of facilities and equipment	1 570	499	191	12.2%	150	9.6%	131	26.3%	473	94.8%	307	78.8%	(57.2%)
Interest earned - external investments	2 461	3 200	825	33.5%	771	31.3%	779	24.4%	2 376	74.2%	512	70.4%	52.1%
Interest earned - outstanding debtors	2 087	895	271	13.0%	267	12.8%	312	34.9%	850	95.0%	474	76.8%	(34.1%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	26 818	26 666	2 325	8.7%	2 285	8.5%	2 677	10.0%	7 287	27.3%	2 068	23.6%	29.5%
Licences and permits	896	-	-	-	-	-	309	-	309	-	-	-	(100.0%)
Agency services	1 705	2 279	815	47.8%	632	37.1%	409	17.9%	1 855	81.4%	737	77.5%	(44.5%)
Transfers recognised - operational	37 264	43 066	11 714	31.4%	11 720	31.5%	11 774	27.3%	35 209	81.8%	8 834	63.3%	33.3%
Other own revenue	1 807	3 317	1 294	71.6%	1 607	88.9%	1 296	39.1%	4 197	126.5%	399	67.8%	224.9%
Gains on disposal of PPE	2 000	500	-	-	47	2.4%	-	-	47	9.4%	-	-	-
Operating Expenditure	232 430	242 400	45 040	19.4%	52 750	22.7%	46 410	19.1%	144 199	59.5%	42 337	56.7%	9.6%
Employee related costs	85 039	86 811	17 637	20.7%	21 705	25.5%	18 728	21.6%	58 069	66.9%	16 900	69.5%	10.8%
Remuneration of councillors	5 124	4 970	1 131	22.1%	1 123	21.9%	1 460	29.4%	3 715	74.7%	1 116	68.6%	30.9%
Debt impairment	20 000	20 000	0	-	-	-	-	-	0	-	-	-	-
Depreciation and asset impairment	10 830	10 290	2 634	24.3%	2 633	24.3%	2 573	25.0%	7 839	76.2%	2 238	72.3%	14.9%
Finance charges	6 193	4 894	1 533	24.8%	335	5.4%	1 502	30.7%	3 370	68.9%	1 561	58.5%	(3.8%)
Bulk purchases	53 280	53 411	12 271	23.0%	11 527	21.6%	10 847	20.3%	34 644	64.9%	10 541	64.7%	2.9%
Other Materials	14 630	19 576	912	6.2%	1 457	10.0%	10 443	53.3%	12 812	65.4%	466	62.3%	2 142.9%
Contracted services	-	-	-	-	-	-	(3 403)	-	(3 403)	-	-	-	(100.0%)
Transfers and grants	1 482	7 463	138	9.3%	2 085	140.7%	1 387	18.6%	3 610	48.4%	177	43.1%	681.7%
Other expenditure	35 853	34 985	8 784	24.5%	11 885	33.1%	2 873	8.2%	23 541	67.3%	9 337	49.3%	(69.2%)
Loss on disposal of PPE	-	-	-	-	-	-	1	-	1	-	-	-	(100.0%)
Surplus/(Deficit)	(15 910)	(20 645)	9 197		(1 451)		6 248		13 995		4 608		
Transfers recognised - capital	14 810	18 379	2 130	14.4%	6 414	43.3%	4 420	24.0%	12 963	70.5%	450	27.9%	882.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(1 100)	(2 266)	11 327		4 963		10 668		26 958		5 058		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(1 100)	(2 266)	11 327		4 963		10 668		26 958		5 058		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(1 100)	(2 266)	11 327		4 963		10 668		26 958		5 058		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(1 100)	(2 266)	11 327		4 963		10 668		26 958		5 058		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	18 810	22 379	2 264	12.0%	5 038	26.8%	3 019	13.5%	10 321	46.1%	1 765	31.5%	71.1%
National Government	14 810	15 257	2 224	15.0%	3 947	26.7%	2 186	14.3%	8 358	54.8%	724	31.8%	201.9%
Provincial Government	-	3 555	-	-	-	-	22	.6%	22	.6%	771	50.9%	(97.2%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	14 810	18 812	2 224	15.0%	3 947	26.7%	2 208	11.7%	8 379	44.5%	1 495	33.5%	47.7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 000	3 567	40	1.0%	1 091	27.3%	812	22.8%	1 942	54.5%	270	17.6%	200.8%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	18 810	22 379	2 264	12.0%	5 038	26.8%	3 019	13.5%	10 321	46.1%	1 765	31.5%	71.1%
Governance and Administration	898	897	27	3.0%	159	17.7%	390	43.5%	576	64.2%	56	43.8%	591.7%
Executive & Council	20	12	-	-	9	46.5%	2	20.2%	12	100.0%	26	36.2%	(90.9%)
Budget & Treasury Office	878	734	22	2.5%	43	4.9%	388	52.8%	453	61.7%	30	45.4%	1 176.5%
Corporate Services	-	151	5	-	106	-	-	-	111	73.6%	-	51.9%	-
Community and Public Safety	4 053	6 919	454	11.2%	2 984	73.6%	545	7.9%	3 984	57.6%	1 286	17.8%	(57.6%)
Community & Social Services	161	272	-	-	178	110.9%	165	60.7%	344	126.2%	776	59.3%	(78.7%)
Sport And Recreation	892	3 647	454	50.9%	2 806	314.5%	380	10.4%	3 640	99.8%	511	8.3%	(25.6%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	3 000	3 000	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	4 399	4 468	13	.3%	531	12.1%	309	6.9%	853	19.1%	347	84.8%	(10.8%)
Planning and Development	-	9	-	-	9	-	-	-	9	100.0%	-	98.4%	-
Road Transport	4 399	4 460	13	.3%	523	11.9%	309	6.9%	845	18.9%	347	84.8%	(10.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	9 460	10 094	1 770	18.7%	1 364	14.4%	1 775	17.6%	4 909	48.6%	76	13.0%	2 241.4%
Electricity	9 460	2 219	-	-	85	.9%	79	3.6%	165	7.4%	37	27.6%	114.3%
Water	-	6 128	1 770	-	1 276	-	1 223	20.0%	4 270	69.7%	39	6.8%	3 059.9%
Waste Water Management	-	1 697	-	-	-	-	467	27.5%	467	27.5%	-	23.2%	(100.0%)
Waste Management	-	50	-	-	2	-	5	10.3%	7	14.3%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	205 036	215 379	57 335	28.0%	52 616	25.7%	60 512	28.1%	170 463	79.1%	58 775	76.3%	3.0%
Property rates, penalties and collection charges	34 259	36 092	10 539	30.8%	8 641	25.2%	8 496	23.5%	27 676	76.7%	6 800	69.7%	24.9%
Service charges	102 855	102 381	22 096	21.5%	24 614	23.9%	25 443	24.9%	72 153	70.5%	26 900	80.5%	(5.4%)
Other revenue	11 342	11 458	4 626	40.8%	4 673	41.2%	4 822	42.1%	14 121	123.2%	3 491	75.5%	38.1%
Government - operating	37 264	43 066	15 083	40.5%	11 527	30.9%	16 943	39.3%	43 553	101.1%	9 597	68.5%	76.5%
Government - capital	14 810	18 379	4 167	28.1%	2 389	16.1%	4 029	21.9%	10 585	57.6%	11 476	95.8%	(64.9%)
Interest	4 506	4 003	825	18.3%	771	17.1%	779	19.5%	2 376	59.4%	512	40.8%	52.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(196 371)	(205 211)	(42 406)	21.6%	(50 117)	25.5%	(43 917)	21.4%	(136 440)	66.5%	(40 282)	67.5%	9.0%
Suppliers and employees	(189 101)	(193 259)	(40 734)	21.5%	(47 697)	25.2%	(40 948)	21.2%	(129 379)	66.9%	(38 544)	67.5%	6.2%
Finance charges	(5 789)	(4 489)	(1 533)	26.5%	(335)	5.8%	(1 502)	33.5%	(3 370)	75.1%	(1 561)	74.3%	(3.8%)
Transfers and grants	(1 482)	(7 463)	(138)	9.3%	(2 085)	140.7%	(1 467)	19.7%	(3 690)	49.4%	(177)	43.1%	726.9%
Net Cash from/(used) Operating Activities	8 665	10 167	14 929	172.3%	2 499	28.8%	16 595	163.2%	34 023	334.6%	18 493	184.4%	(10.3%)
Cash Flow from Investing Activities													
Receipts	2 000	500	(22 500)	(1 125.0%)	(7 453)	(372.6%)	-	-	(29 953)	(5 990.6%)	-	-	-
Proceeds on disposal of PPE	2 000	500	-	-	47	2.4%	-	-	47	9.4%	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(22 500)	-	(7 500)	-	-	-	(30 000)	-	-	-	-
Payments	(18 761)	(22 379)	(2 264)	12.1%	(5 038)	26.9%	(3 019)	13.5%	(10 321)	46.1%	(1 765)	31.5%	71.1%
Capital assets	(18 761)	(22 379)	(2 264)	12.1%	(5 038)	26.9%	(3 019)	13.5%	(10 321)	46.1%	(1 765)	31.5%	71.1%
Net Cash from/(used) Investing Activities	(16 761)	(21 879)	(24 764)	147.7%	(12 491)	74.5%	(3 019)	13.8%	(40 274)	184.1%	(1 765)	33.7%	71.1%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	77	276.1%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	77	276.1%	(100.0%)
Payments	(2 700)	(2 700)	(603)	22.3%	-	-	(1 553)	57.5%	(2 156)	79.8%	-	-	(100.0%)
Repayment of borrowing	(2 700)	(2 700)	(603)	22.3%	-	-	(1 553)	57.5%	(2 156)	79.8%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(2 700)	(2 700)	(603)	22.3%	-	-	(1 553)	57.5%	(2 156)	79.8%	77	(11.5%)	(2 121.0%)
Net Increase/(Decrease) in cash held	(10 796)	(14 412)	(10 438)	96.7%	(9 992)	92.6%	12 023	(83.4%)	(8 407)	58.3%	16 805	(445.5%)	(28.5%)
Cash/cash equivalents at the year begin:	31 580	31 580	51 728	163.8%	41 290	130.7%	31 298	99.1%	51 728	163.8%	43 404	100.0%	(27.9%)
Cash/cash equivalents at the year end:	20 784	17 168	41 290	198.7%	31 298	150.6%	43 321	252.3%	43 321	252.3%	60 209	191.9%	(28.0%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - I Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	56	3.0%	2	.1%	3	.1%	1 818	96.8%	1 878	6.0%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 353	74.9%	40	.7%	27	.5%	1 391	23.9%	5 812	18.7%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 688	47.9%	326	3.3%	181	1.8%	4 589	46.9%	9 784	31.5%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 744	31.6%	149	2.7%	123	2.2%	3 502	63.5%	5 518	17.7%	-	-	-
Receivables from Exchange Transactions - Waste Management	1 047	31.0%	88	2.6%	75	2.2%	2 166	64.2%	3 375	10.9%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(9)	(8.4%)	2	1.9%	1	1.0%	115	105.6%	109	.3%	-	-	-
Interest on Arrear Debtor Accounts	54	1.3%	10	.3%	14	.4%	3 924	98.0%	4 002	12.9%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 379)	(222.3%)	39	6.2%	47	7.6%	1 914	308.4%	620	2.0%	-	-	-
Total By Income Source	10 554	33.9%	656	2.1%	470	1.5%	19 418	62.4%	31 098	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	409	51.9%	2	.2%	1	.2%	376	47.7%	788	2.5%	-	-	-
Commercial	3 196	79.0%	60	1.5%	31	.8%	757	18.7%	4 043	13.0%	-	-	-
Households	6 362	26.9%	539	2.3%	403	1.7%	16 357	69.1%	23 661	76.1%	-	-	-
Other	587	22.5%	55	2.1%	35	1.3%	1 928	74.0%	2 605	8.4%	-	-	-
Total By Customer Group	10 554	33.9%	656	2.1%	470	1.5%	19 418	62.4%	31 098	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	403	100.0%	-	-	-	-	-	-	403	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	403	100.0%	-	-	-	-	-	-	403	100.0%

Contact Details

Municipal Manager	Mr A M Groenewald	028 514 8500
Financial Manager	Mr H B Schlebusch	028 514 8500

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: OVERBERG (DC3)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	172 584	180 000	43 447	25.2%	52 546	30.4%	50 513	28.1%	146 505	81.4%	49 979	82.1%	1.1%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	550	550	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	8	-	-	-	-	-	8	-	(327)	-	(100.0%)
Rental of facilities and equipment	10 744	12 184	778	7.2%	15	.1%	31	.3%	824	6.8%	3 654	82.5%	(99.2%)
Interest earned - external investments	1 400	1 400	225	16.1%	254	18.1%	197	14.1%	677	48.3%	1 280	103.2%	(84.6%)
Interest earned - outstanding debtors	0	0	101	101 039.0%	2 435	2 434 653.0%	2 441	2 441 331.0%	4 977	4 977 023.0%	-	28.0%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	128	128	18	14.2%	74	58.1%	61	48.1%	154	120.4%	62	56.9%	(.5%)
Agency services	8 401	8 401	-	-	-	-	-	-	-	-	(3 737)	58.7%	(100.0%)
Transfers recognised - operational	142 799	145 314	39 921	28.0%	47 868	33.5%	41 446	28.5%	129 234	88.9%	49 179	87.9%	(15.7%)
Other own revenue	8 562	8 562	2 396	28.0%	1 900	22.2%	4 799	56.1%	9 095	106.2%	(132)	30.9%	(3 725.2%)
Gains on disposal of PPE	-	3 461	-	-	-	-	1 537	44.4%	1 537	44.4%	-	-	(100.0%)
Operating Expenditure	180 212	189 210	31 413	17.4%	44 268	24.6%	54 784	29.0%	130 465	69.0%	38 534	76.9%	42.2%
Employee related costs	97 324	96 327	21 407	22.0%	24 528	25.2%	21 433	22.3%	67 369	69.9%	21 406	74.2%	.1%
Remuneration of councillors	5 461	5 762	947	17.3%	1 429	26.2%	1 723	29.9%	4 099	71.1%	1 341	70.0%	28.5%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3 101	3 101	2 279	73.5%	15	.5%	26	.9%	2 321	74.8%	640	68.3%	(95.9%)
Finance charges	5 335	5 350	13	.2%	3	.1%	(3)	(.1%)	13	.2%	103	6.6%	(103.3%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	43 793	39 601	3 764	8.6%	9 554	21.8%	20 770	52.4%	34 088	86.1%	-	-	(100.0%)
Contracted services	12 019	20 633	1 276	10.6%	1 986	16.5%	5 350	25.9%	8 612	41.7%	(1 171)	27.1%	(556.7%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	13 180	18 435	1 726	13.1%	6 752	51.2%	5 485	29.8%	13 963	75.7%	16 216	107.8%	(66.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(7 628)	(9 210)	12 033		8 278		(4 271)		16 041		11 445		
Transfers recognised - capital	800	960	1 070	133.8%	-	-	-	-	1 070	111.5%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(6 828)	(8 250)	13 104		8 278		(4 271)		17 111		11 445		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(6 828)	(8 250)	13 104		8 278		(4 271)		17 111		11 445		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(6 828)	(8 250)	13 104		8 278		(4 271)		17 111		11 445		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(6 828)	(8 250)	13 104		8 278		(4 271)		17 111		11 445		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	1 221	8 731	92	7.5%	1 849	151.4%	314	3.6%	2 255	25.8%	118	6.9%	166.1%
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	800	960	-	-	558	69.8%	70	7.3%	628	65.5%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	800	960	-	-	558	69.8%	70	7.3%	628	65.5%	-	-	(100.0%)
Borrowing	-	313	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	421	7 458	92	21.8%	1 290	306.7%	244	3.3%	1 626	21.8%	118	17.0%	106.7%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	1 221	8 731	92	7.5%	1 849	151.4%	314	3.6%	2 255	25.8%	118	6.9%	166.1%
Governance and Administration	90	1 597	8	9.4%	10	10.9%	14	.9%	32	2.0%	55	4.9%	(74.7%)
Executive & Council	15	15	-	-	-	-	-	-	-	-	(3)	(.3%)	(100.0%)
Budget & Treasury Office	75	1 582	6	8.5%	8	10.4%	14	.9%	28	1.8%	53	4.8%	(73.6%)
Corporate Services	-	-	2	-	2	-	-	-	4	-	5	-	(100.0%)
Community and Public Safety	1 005	7 021	83	8.3%	1 839	183.0%	299	4.3%	2 221	31.6%	30	8.1%	883.2%
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	205	702	74	36.0%	25	12.1%	22	3.1%	121	17.2%	(1)	51.2%	(1 838.8%)
Public Safety	800	5 923	-	-	1 815	226.9%	274	4.6%	2 089	35.3%	32	4.2%	767.3%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	396	10	-	(1)	-	2	.5%	11	2.7%	-	-	(100.0%)
Economic and Environmental Services	126	113	-	-	-	-	1	1.3%	1	1.3%	32	22.7%	(95.4%)
Planning and Development	15	15	-	-	-	-	1	9.9%	1	9.9%	-	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	111	98	-	-	-	-	-	-	-	-	32	25.1%	(100.0%)
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	172 397	175 829	46 151	26.8%	52 119	30.2%	45 650	26.0%	143 920	81.9%	49 888	89.6%	(8.5%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	550	550	8	1.4%	-	-	-	-	8	1.4%	301	96.9%	(100.0%)
Other revenue	27 741	29 274	2 273	8.2%	2 371	8.5%	2 381	8.1%	7 026	24.0%	6 254	58.3%	(61.9%)
Government - operating	141 906	143 645	41 782	29.4%	47 868	33.7%	41 446	28.9%	131 096	91.3%	40 381	96.8%	2.6%
Government - capital	800	960	800	100.0%	-	-	-	-	800	83.3%	2 270	100.0%	(100.0%)
Interest	1 400	1 400	1 288	92.0%	1 880	134.3%	1 823	130.2%	4 991	356.5%	682	103.2%	167.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(169 390)	(180 507)	(30 563)	18.0%	(43 181)	25.5%	(56 261)	31.2%	(130 005)	72.0%	(40 903)	81.4%	37.5%
Suppliers and employees	(169 067)	(180 169)	(30 550)	18.1%	(43 178)	25.5%	(56 264)	31.2%	(129 992)	72.2%	(40 813)	81.4%	37.9%
Finance charges	(323)	(338)	(13)	3.9%	(3)	1.1%	3	(1.0%)	(13)	3.8%	(90)	103.4%	(103.8%)
Transfers and grants	(0)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	3 007	(4 678)	15 589	518.5%	8 938	297.3%	(10 611)	226.8%	13 915	(297.5%)	8 985	(244.6%)	(218.1%)
Cash Flow from Investing Activities													
Receipts	-	3 461	-	-	-	-	-	-	-	-	4 138	77.1%	(100.0%)
Proceeds on disposal of PPE	-	3 461	-	-	-	-	-	-	-	-	4 138	77.1%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 221)	(8 418)	(87)	7.2%	(1 849)	151.4%	(314)	3.7%	(2 250)	26.7%	(136)	10.8%	130.6%
Capital assets	(1 221)	(8 418)	(87)	7.2%	(1 849)	151.4%	(314)	3.7%	(2 250)	26.7%	(136)	10.8%	130.6%
Net Cash from/(used) Investing Activities	(1 221)	(4 957)	(87)	7.2%	(1 849)	151.4%	(314)	6.3%	(2 250)	45.4%	4 002	(469.9%)	(107.9%)
Cash Flow from Financing Activities													
Receipts	-	-	10	-	3	-	21	-	34	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	10	-	3	-	21	-	34	-	-	-	(100.0%)
Payments	(907)	(906)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(907)	(906)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(907)	(906)	10	(1.1%)	3	(.3%)	21	(2.3%)	34	(3.7%)	-	-	(100.0%)
Net Increase/(Decrease) in cash held	879	(10 541)	15 511	1 765.5%	7 092	807.2%	(10 904)	103.4%	11 699	(111.0%)	12 987	(236.4%)	(184.0%)
Cash/cash equivalents at the year begin:	17 029	32 276	32 424	190.4%	47 935	281.5%	55 027	170.5%	32 424	100.5%	20 812	94.5%	164.4%
Cash/cash equivalents at the year end:	17 908	21 735	47 935	267.7%	55 027	307.3%	44 123	203.0%	44 123	203.0%	33 798	198.5%	30.5%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - I Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	(1)	137.1%	0	(29.7%)	0	(6.9%)	0	(.5%)	(1)	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	35	72.9%	6	12.8%	2	4.4%	5	9.9%	49	1.2%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	17	33.5%	-	-	-	-	33	66.5%	50	1.2%	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	399	10.0%	3 333	83.7%	40	1.0%	208	5.2%	3 981	97.6%	-	-	-
Total By Income Source	450	11.0%	3 340	81.9%	43	1.0%	246	6.0%	4 078	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	(94)	(3.0%)	3 250	103.0%	-	-	0	-	3 156	77.4%	-	-	-
Commercial	(0)	(.5%)	8	16.1%	7	13.6%	35	70.8%	49	1.2%	-	-	-
Households	538	64.1%	82	9.7%	36	4.3%	183	21.8%	839	20.6%	-	-	-
Other	6	18.2%	-	-	-	-	28	81.8%	35	.9%	-	-	-
Total By Customer Group	450	11.0%	3 340	81.9%	43	1.0%	246	6.0%	4 078	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	393	100.0%	393	48.4%
Trade Creditors	419	100.0%	-	-	-	-	-	-	419	51.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1	100.0%	1	.1%
Total	419	51.5%	-	-	-	-	394	48.5%	813	100.0%

Contact Details

Municipal Manager	Mr D Beretti (David)	028 425 1157
Financial Manager	Mr Johan Tesselaar	028 425 1157

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: KANNALAND (WC041)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	130 337	134 764	33 383	25.6%	25 841	19.8%	31 409	23.3%	90 633	67.3%	16 922	49.9%	85.6%
Property rates	15 956	16 003	7 381	46.3%	2 686	16.8%	2 811	17.6%	12 877	80.5%	(23)	100.4%	(12 219.8%)
Property rates - penalties and collection charges	-	-	-		312	-	4 582	-	4 894	-	-	-	(100.0%)
Service charges - electricity revenue	44 425	41 101	10 781	24.3%	11 177	25.2%	10 309	25.1%	32 266	78.5%	8 347	61.9%	23.5%
Service charges - water revenue	11 329	11 971	2 365	20.9%	2 411	21.3%	3 241	27.1%	8 017	67.0%	3 474	91.6%	(6.7%)
Service charges - sanitation revenue	7 744	6 366	1 667	21.5%	337	4.3%	568	8.9%	2 571	40.4%	491	57.2%	15.8%
Service charges - refuse revenue	5 760	5 952	1 571	27.3%	4	.1%	339	5.7%	1 914	32.2%	1 313	77.2%	(74.2%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	308	488	-	-	-	-	-	-	-	-	115	130.7%	(100.0%)
Interest earned - external investments	600	350	-	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	3 856	3 856	-	-	-	-	-	-	-	-	1 364	112.2%	(100.0%)
Dividends received	3	3	-	-	-	-	-	-	-	-	3	118.2%	(100.0%)
Fines	6 053	6 053	295	4.9%	232	3.8%	169	2.8%	696	11.5%	34	2.8%	402.4%
Licences and permits	295	295	-	-	72	24.4%	47	16.0%	119	40.3%	49	56.3%	(3.3%)
Agency services	905	905	-	-	-	-	243	26.8%	243	26.8%	3	13.9%	8 666.2%
Transfers recognised - operational	32 310	41 067	8 927	27.6%	8 206	25.4%	8 609	21.0%	25 742	62.7%	1 955	8.7%	340.4%
Other own revenue	793	354	397	50.0%	405	51.1%	492	138.9%	1 294	365.4%	(201)	(66.3%)	(344.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	99.9%	-
Operating Expenditure	126 312	136 478	23 851	18.9%	33 038	26.2%	31 133	22.8%	88 022	64.5%	31 697	46.9%	(1.8%)
Employee related costs	45 190	47 485	10 806	23.9%	10 434	23.1%	10 598	22.3%	31 837	67.0%	12 084	55.9%	(12.3%)
Remuneration of councillors	3 056	2 928	692	22.6%	590	19.3%	882	30.1%	2 164	73.9%	441	36.3%	99.8%
Debt impairment	14 475	14 475	-	-	5 077	35.1%	7 387	51.0%	12 465	86.1%	-	-	(100.0%)
Depreciation and asset impairment	10 549	11 581	61	.6%	4 101	38.9%	1 784	15.4%	5 946	51.3%	-	-	(100.0%)
Finance charges	800	800	137	17.1%	1 069	133.7%	1	.1%	1 207	150.8%	-	3.2%	(100.0%)
Bulk purchases	30 964	29 544	10 401	33.6%	8 157	26.3%	6 570	22.2%	25 127	85.0%	4 644	49.7%	41.5%
Other Materials	-	-	-	-	418	-	129	-	547	-	-	-	(100.0%)
Contracted services	-	-	60	-	1 213	-	2 243	-	3 516	-	124	-	1 703.8%
Transfers and grants	-	-	625	-	512	-	73	-	1 210	-	11 480	-	(99.4%)
Other expenditure	21 277	29 665	1 069	5.0%	1 468	6.9%	1 466	4.9%	4 003	13.5%	2 924	17.5%	(49.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	4 025	(1 714)	9 532		(7 197)		275		2 611		(14 775)		
Transfers recognised - capital	30 801	21 652	-	-	7 117	23.1%	1 682	7.8%	8 799	40.6%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	34 825	19 938	9 532		(80)		1 957		11 410		(14 775)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	34 825	19 938	9 532		(80)		1 957		11 410		(14 775)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	34 825	19 938	9 532		(80)		1 957		11 410		(14 775)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	34 825	19 938	9 532		(80)		1 957		11 410		(14 775)		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	30 801	21 652	1 233	4.0%	3 827	12.4%	7 004	32.3%	12 064	55.7%	-	.4%	(100.0%)
National Government	30 801	21 652	1 233	4.0%	3 827	12.4%	6 649	30.7%	11 709	54.1%	-	.4%	(100.0%)
Provincial Government	-	-	-	-	-	-	355	-	355	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	30 801	21 652	1 233	4.0%	3 827	12.4%	7 004	32.3%	12 064	55.7%	-	.4%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	30 801	21 652	1 233	4.0%	3 827	12.4%	7 004	32.3%	12 064	55.7%	-	.4%	(100.0%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	2 045	-	1 937	-	3 982	-	-	-	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	2 045	-	1 937	-	3 982	-	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	9 852	1 233	-	676	-	172	1.7%	2 081	21.1%	-	-	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	9 852	1 233	-	676	-	172	1.7%	2 081	21.1%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	20 949	11 800	-	-	1 106	5.3%	4 894	41.5%	6 001	50.9%	-	.6%	(100.0%)
Electricity	8 000	8 000	-	-	1 106	13.8%	4 382	54.8%	5 488	68.6%	-	-	(100.0%)
Water	12 949	3 800	-	-	-	-	513	13.5%	513	13.5%	-	-	(100.0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	9 852	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	161 137	141 939	35 555	22.1%	44 484	27.6%	35 006	24.7%	115 045	81.1%	31 947	98.4%	9.6%
Property rates, penalties and collection charges	15 956	10 722	2 182	13.7%	4 873	30.5%	2 145	20.0%	9 199	85.8%	4 273	67.6%	(49.8%)
Service charges	69 258	58 745	12 459	18.0%	14 498	20.9%	15 623	26.6%	42 580	72.5%	15 844	76.3%	(1.4%)
Other revenue	8 355	6 808	549	6.6%	1 232	14.7%	1 316	19.3%	3 097	45.5%	542	(7.3%)	142.8%
Government - operating	32 309	41 067	13 066	40.4%	10 692	33.1%	14 084	34.3%	37 842	92.1%	8 183	104.4%	72.1%
Government - capital	30 801	21 652	7 299	23.7%	13 189	42.8%	1 682	7.8%	22 170	102.4%	2 056	107.1%	(18.2%)
Interest	4 456	2 944	-	-	-	-	157	5.3%	157	5.3%	1 046	71.9%	(85.0%)
Dividends	3	3	-	-	-	-	-	-	-	-	3	-	(100.0%)
Payments	(126 312)	(110 421)	(33 041)	26.2%	(30 551)	24.2%	(32 109)	29.1%	(95 701)	86.7%	(26 725)	76.1%	20.1%
Suppliers and employees	(111 837)	(110 421)	(33 041)	29.5%	(29 816)	26.7%	(31 447)	28.5%	(94 304)	85.4%	(26 630)	76.8%	18.1%
Finance charges	(14 475)	-	-	-	-	-	(327)	-	(327)	-	(95)	9.7%	242.4%
Transfers and grants	-	-	-	-	(735)	-	(335)	-	(1 070)	-	-	-	(100.0%)
Net Cash from/(used) Operating Activities	34 825	31 518	2 514	7.2%	13 933	40.0%	2 898	9.2%	19 344	61.4%	5 222	142.3%	(44.5%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(30 801)	(21 651)	(1 233)	4.0%	(5 627)	18.3%	(1 897)	8.8%	(8 758)	40.4%	-	-	(100.0%)
Capital assets	(30 801)	(21 651)	(1 233)	4.0%	(5 627)	18.3%	(1 897)	8.8%	(8 758)	40.4%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(30 801)	(21 651)	(1 233)	4.0%	(5 627)	18.3%	(1 897)	8.8%	(8 758)	40.4%	-	-	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	4 000	-	-	-	-	-	4 000	-	23	75.5%	(100.0%)
Short term loans	-	-	4 000	-	-	-	-	-	4 000	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	23	107.0%	(100.0%)
Payments	-	-	(180)	-	(180)	-	(180)	-	(540)	-	-	-	(100.0%)
Repayment of borrowing	-	-	(180)	-	(180)	-	(180)	-	(540)	-	-	-	(100.0%)
Net Cash from/(used) Financing Activities	-	-	3 820	-	(180)	-	(180)	-	3 460	-	23	3.7%	(897.3%)
Net Increase/(Decrease) in cash held	4 025	9 867	5 101	126.7%	8 126	201.9%	820	8.3%	14 047	142.4%	5 244	304.9%	(84.4%)
Cash/cash equivalents at the year begin:	-	4 025	277	-	5 378	-	13 504	335.5%	277	6.9%	63 182	9.7%	(78.6%)
Cash/cash equivalents at the year end:	4 025	13 892	5 378	133.6%	13 504	335.5%	14 324	103.1%	14 324	103.1%	68 426	353.8%	(79.1%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1 226	10.4%	718	6.1%	486	4.1%	9 410	79.5%	11 839	21.3%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	649	28.8%	75	3.3%	58	2.6%	1 472	65.3%	2 254	4.1%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 137	7.5%	319	2.1%	321	2.1%	13 476	88.4%	15 252	27.5%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	444	6.0%	211	2.8%	209	2.8%	6 576	88.4%	7 441	13.4%	-	-	-
Receivables from Exchange Transactions - Waste Management	772	9.0%	303	3.6%	298	3.5%	7 170	83.9%	8 544	15.4%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	4	8.7%	2	3.3%	1	3.0%	39	85.0%	46	.1%	-	-	-
Interest on Arrear Debtor Accounts	14	.1%	28	.3%	36	.4%	9 735	99.2%	9 813	17.7%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 401)	(497.0%)	100	35.5%	111	39.3%	1 472	522.2%	282	.5%	-	-	-
Total By Income Source	2 844	5.1%	1 754	3.2%	1 521	2.7%	49 351	89.0%	55 470	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	(55)	(6.5%)	38	4.5%	21	2.5%	836	99.5%	840	1.5%	-	-	-
Commercial	415	19.5%	59	2.7%	76	3.6%	1 583	74.2%	2 133	3.8%	-	-	-
Households	2 745	6.1%	1 481	3.3%	1 247	2.8%	39 766	87.9%	45 239	81.6%	-	-	-
Other	(261)	(3.6%)	177	2.4%	176	2.4%	7 165	98.7%	7 258	13.1%	-	-	-
Total By Customer Group	2 844	5.1%	1 754	3.2%	1 521	2.7%	49 351	89.0%	55 470	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	2 904	100.0%	-	-	-	-	-	-	2 904	9.0%
Bulk Water	28	100.0%	-	-	-	-	-	-	28	.1%
PAYE deductions	-	-	-	-	-	-	7 676	100.0%	7 676	23.8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	60	100.0%	-	-	-	-	-	-	60	.2%
Trade Creditors	2 449	30.8%	307	3.9%	562	7.1%	4 630	58.3%	7 948	24.6%
Auditor-General	662	8.3%	1 280	16.0%	1 446	18.1%	4 606	57.6%	7 994	24.8%
Other	1 921	34.0%	626	11.1%	284	5.0%	2 813	49.8%	5 645	17.5%
Total	8 024	24.9%	2 214	6.9%	2 292	7.1%	19 725	61.2%	32 254	100.0%

Contact Details

Municipal Manager	Mr R Stevens (Municipal Manager)	028 551 1023
Financial Manager	Mr Kobus van Niekerk (Acting)	028 551 1023

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: HESSEQUA (WC042)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

R thousands	2017/18 Budget Main appropriation	2017/18 Budget Adjusted Budget	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter 1st Q as % of Main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter 2nd Q as % of Main appropriation	2017/18 Third Quarter Actual Expenditure	2017/18 Third Quarter 3rd Q as % of adjusted budget	2017/18 Year to Date Actual Expenditure	2017/18 Year to Date Total Expenditure as % of adjusted budget	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	415 177	415 098	157 332	37.9%	73 453	17.7%	87 554	21.1%	318 339	76.7%	91 240	77.6%	(4.0%)
Property rates	76 331	76 331	77 951	102.1%	253	.3%	(337)	(.4%)	77 867	102.0%	(1 011)	101.1%	(66.7%)
Property rates - penalties and collection charges	500	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	129 632	129 632	32 899	25.4%	29 610	22.8%	33 405	25.8%	95 913	74.0%	32 824	74.2%	1.8%
Service charges - water revenue	33 694	33 694	8 535	25.3%	7 347	21.8%	8 684	25.8%	24 566	72.9%	8 178	80.5%	6.2%
Service charges - sanitation revenue	19 027	19 027	6 991	36.7%	4 234	22.3%	4 286	22.5%	15 512	81.5%	3 637	83.1%	17.8%
Service charges - refuse revenue	14 924	14 924	3 763	25.2%	3 698	24.8%	3 689	24.7%	11 150	74.7%	2 609	74.3%	41.4%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 804	1 821	482	26.7%	756	41.9%	563	30.9%	1 801	98.9%	417	96.5%	35.1%
Interest earned - external investments	4 845	4 828	1 011	20.9%	3 719	76.8%	4 526	93.7%	9 256	191.7%	5 060	169.8%	(10.6%)
Interest earned - outstanding debtors	893	1 393	319	35.7%	483	54.1%	588	42.2%	1 391	99.8%	602	99.7%	(2.3%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	41 334	41 334	2 630	6.4%	2 057	5.0%	2 459	5.9%	7 146	17.3%	4 139	24.0%	(40.6%)
Licences and permits	1 397	1 397	334	23.9%	426	30.5%	350	25.0%	1 109	79.4%	354	86.4%	(1.3%)
Agency services	1 950	1 950	416	21.3%	536	27.5%	658	33.7%	1 610	82.5%	547	86.0%	20.2%
Transfers recognised - operational	71 567	71 282	16 754	23.4%	13 246	18.5%	24 684	34.6%	54 685	76.7%	29 428	76.4%	(16.1%)
Other own revenue	14 780	14 985	5 246	35.5%	7 025	47.5%	3 835	25.6%	16 105	107.5%	3 475	102.3%	10.4%
Gains on disposal of PPE	2 500	2 500	0	-	64	2.6%	163	6.5%	227	9.1%	980	201.0%	(83.3%)
Operating Expenditure	435 400	435 860	68 489	15.7%	91 244	21.0%	93 629	21.5%	253 362	58.1%	79 994	58.3%	17.0%
Employee related costs	151 963	153 303	32 115	21.1%	38 527	25.4%	34 187	22.3%	104 829	68.4%	31 381	66.9%	8.9%
Remuneration of councillors	7 269	7 269	1 685	23.2%	1 685	23.2%	2 023	27.8%	5 392	74.2%	1 609	68.1%	25.7%
Debt impairment	35 485	35 485	-	-	-	-	-	-	-	-	17	.1%	(100.0%)
Depreciation and asset impairment	35 735	35 735	-	-	-	-	21 469	60.1%	21 469	60.1%	6 449	58.2%	232.9%
Finance charges	19 008	19 008	-	-	6 616	34.8%	-	-	6 616	34.8%	-	35.4%	-
Bulk purchases	87 082	94 369	24 055	27.6%	20 414	23.4%	21 240	22.5%	65 708	69.6%	20 892	72.3%	1.7%
Other Materials	25 196	17 360	1 796	7.1%	3 978	15.8%	4 353	25.1%	10 128	58.3%	5 043	55.2%	(13.7%)
Contracted services	46 401	45 640	4 757	10.3%	13 406	28.9%	5 220	11.4%	23 383	51.2%	12 154	54.4%	(57.0%)
Transfers and grants	977	980	215	22.0%	290	29.7%	214	21.8%	720	73.4%	192	71.0%	11.3%
Other expenditure	26 284	26 711	3 867	14.7%	6 328	24.1%	4 923	18.4%	15 117	56.6%	2 256	66.1%	118.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(20 223)	(20 762)	88 842		(17 791)		(6 074)		64 977		11 246		
Transfers recognised - capital	15 917	30 395	1 730	10.9%	2 145	13.5%	4 042	13.3%	7 918	26.0%	16 523	31.6%	(75.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(4 306)	9 633	90 572		(15 646)		(2 032)		72 894		27 769		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(4 306)	9 633	90 572		(15 646)		(2 032)		72 894		27 769		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(4 306)	9 633	90 572		(15 646)		(2 032)		72 894		27 769		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(4 306)	9 633	90 572		(15 646)		(2 032)		72 894		27 769		

Part 2: Capital Revenue and Expenditure

R thousands	2017/18 Budget Main appropriation	2017/18 Budget Adjusted Budget	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter 1st Q as % of Main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter 2nd Q as % of Main appropriation	2017/18 Third Quarter Actual Expenditure	2017/18 Third Quarter 3rd Q as % of adjusted budget	2017/18 Year to Date Actual Expenditure	2017/18 Year to Date Total Expenditure as % of adjusted budget	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	78 374	75 363	4 027	5.1%	7 618	9.7%	10 089	13.4%	21 733	28.8%	18 374	43.2%	(45.1%)
National Government	14 722	27 178	3 447	23.4%	2 290	15.6%	4 987	18.4%	10 725	39.5%	14 309	39.5%	(65.1%)
Provincial Government	1 194	2 552	-	-	265	22.2%	464	18.2%	729	28.6%	27	1.2%	1 649.5%
District Municipality	-	360	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	305	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	15 917	30 395	3 447	21.7%	2 555	16.1%	5 451	17.9%	11 454	37.7%	14 335	38.7%	(62.0%)
Borrowing	52 277	34 501	412	.8%	2 952	5.6%	2 380	6.9%	5 744	16.6%	3 308	58.2%	(28.0%)
Internally generated funds	10 180	10 468	168	1.6%	2 111	20.7%	2 257	21.6%	4 536	43.3%	731	37.0%	208.8%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	78 374	75 363	4 027	5.1%	7 618	9.7%	10 089	13.4%	21 733	28.8%	18 374	43.2%	(45.1%)
Governance and Administration	5 185	4 818	46	.9%	1 294	25.0%	316	6.6%	1 656	34.4%	170	22.4%	85.7%
Executive & Council	309	85	-	-	31	9.9%	3	4.0%	34	40.0%	-	93.0%	(100.0%)
Budget & Treasury Office	284	501	38	13.4%	110	38.8%	23	4.7%	172	34.3%	60	15.9%	(61.2%)
Corporate Services	4 592	4 232	8	.2%	1 153	25.1%	290	6.8%	1 450	34.3%	110	20.1%	162.7%
Community and Public Safety	8 897	9 772	123	1.4%	2 244	25.2%	1 904	19.5%	4 271	43.7%	1 038	39.7%	83.5%
Community & Social Services	2 153	1 894	37	1.7%	330	15.3%	317	16.7%	684	36.1%	60	57.2%	426.6%
Sport And Recreation	5 622	5 525	86	1.5%	1 914	34.0%	749	13.6%	2 749	49.8%	909	63.8%	(17.5%)
Public Safety	1 122	2 346	-	-	-	-	838	35.7%	838	35.7%	68	8.5%	1 124.6%
Housing	-	8	-	-	-	-	-	-	-	-	-	98.5%	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	11 553	15 243	200	1.7%	447	3.9%	2 374	15.6%	3 021	19.8%	15 214	41.7%	(84.4%)
Planning and Development	63	58	1	1.2%	47	74.3%	2	3.7%	50	86.5%	-	-	(100.0%)
Road Transport	11 490	15 186	199	1.7%	400	3.5%	2 372	15.6%	2 971	19.6%	15 214	41.7%	(84.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	52 727	45 520	3 658	6.9%	3 625	6.9%	5 494	12.1%	12 777	28.1%	1 952	51.6%	181.4%
Electricity	11 178	9 628	1	-	886	7.9%	764	7.9%	1 650	17.1%	410	75.3%	86.2%
Water	16 445	14 521	2 318	14.1%	1 439	8.8%	2 052	14.1%	5 810	40.0%	855	51.9%	140.0%
Waste Water Management	23 298	19 855	1 339	5.7%	1 275	5.5%	2 666	13.4%	5 279	26.6%	537	43.1%	396.6%
Waste Management	1 805	1 517	-	-	25	1.4%	13	.8%	38	2.5%	150	41.8%	(91.6%)
Other	13	9	-	-	8	66.2%	-	-	8	91.0%	-	-	-

Part 3: Cash Receipts and Payments

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	392 607	406 170	121 528	31.0%	117 230	29.9%	137 374	33.8%	376 132	92.6%	128 811	96.9%	6.6%
Property rates, penalties and collection charges	75 294	75 294	24 575	32.6%	21 956	29.2%	22 077	29.3%	68 607	91.1%	18 883	91.8%	16.9%
Service charges	193 331	193 331	43 699	22.6%	44 295	22.9%	50 657	26.2%	138 651	71.7%	48 962	69.0%	3.5%
Other revenue	30 779	30 687	33 646	109.3%	31 636	102.8%	31 084	101.3%	96 366	314.0%	9 749	483.7%	218.8%
Government - operating	71 567	71 282	16 754	23.4%	13 246	18.5%	24 684	34.6%	54 685	76.7%	29 428	77.2%	(16.1%)
Government - capital	15 917	29 856	1 730	10.9%	2 145	13.5%	4 042	13.5%	7 918	26.5%	16 523	78.6%	(75.5%)
Interest	5 720	5 720	1 124	19.6%	3 952	69.1%	4 829	84.4%	9 905	173.2%	5 265	147.1%	(8.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(356 259)	(377 977)	(109 777)	30.8%	(110 261)	30.9%	(87 487)	23.1%	(307 526)	81.4%	(85 804)	82.6%	2.0%
Suppliers and employees	(336 275)	(357 993)	(109 562)	32.6%	(103 355)	30.7%	(87 273)	24.4%	(300 190)	83.9%	(85 614)	85.1%	1.9%
Finance charges	(19 008)	(19 008)	-	-	(6 616)	34.8%	-	-	(6 616)	34.8%	-	35.4%	-
Transfers and grants	(977)	(977)	(215)	22.0%	(290)	29.7%	(214)	21.9%	(720)	73.7%	(191)	70.8%	12.2%
Net Cash from/(used) Operating Activities	36 348	28 193	11 751	32.3%	6 969	19.2%	49 887	176.9%	68 606	243.3%	43 007	199.8%	16.0%
Cash Flow from Investing Activities													
Receipts	2 502	2 799	0	-	64	2.6%	163	5.8%	227	8.1%	-	5.0%	(100.0%)
Proceeds on disposal of PPE	2 500	2 797	0	-	64	2.6%	163	5.8%	227	8.1%	-	5.0%	(100.0%)
Decrease in non-current debtors	2	2	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(74 455)	(77 467)	(4 027)	5.4%	(7 618)	10.2%	(10 089)	13.0%	(21 733)	28.1%	(18 374)	43.2%	(45.1%)
Capital assets	(74 455)	(77 467)	(4 027)	5.4%	(7 618)	10.2%	(10 089)	13.0%	(21 733)	28.1%	(18 374)	43.2%	(45.1%)
Net Cash from/(used) Investing Activities	(71 953)	(74 668)	(4 027)	5.6%	(7 554)	10.5%	(9 926)	13.3%	(21 506)	28.8%	(18 374)	43.4%	(46.0%)
Cash Flow from Financing Activities													
Receipts	52 473	196	160	.3%	175	.3%	186	94.8%	521	265.9%	48	1.1%	289.4%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	52 277	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	196	196	160	81.7%	175	89.4%	186	94.8%	521	265.9%	48	302.9%	289.4%
Payments	(15 631)	(15 631)	-	-	(7 652)	49.0%	-	-	(7 652)	49.0%	(1 729)	56.1%	(100.0%)
Repayment of borrowing	(15 631)	(15 631)	-	-	(7 652)	49.0%	-	-	(7 652)	49.0%	(1 729)	56.1%	(100.0%)
Net Cash from/(used) Financing Activities	36 842	(15 435)	160	.4%	(7 476)	(20.3%)	186	(1.2%)	(7 131)	46.2%	(1 681)	(24.0%)	(111.0%)
Net Increase/(Decrease) in cash held	1 237	(61 910)	7 884	637.4%	(8 061)	(651.7%)	40 147	(64.8%)	39 970	(64.6%)	22 951	(31.3%)	74.9%
Cash/cash equivalents at the year begin:	120 493	211 779	211 779	175.8%	219 663	182.3%	211 602	99.9%	211 779	100.0%	206 572	100.0%	2.4%
Cash/cash equivalents at the year end:	121 730	149 869	219 663	180.5%	211 602	173.8%	251 749	168.0%	251 749	168.0%	229 523	171.2%	9.7%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	3 573	45.8%	424	5.4%	262	3.4%	3 543	45.4%	7 801	16.4%	516	6.6%	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 286	69.7%	493	4.1%	153	1.3%	2 961	24.9%	11 893	25.0%	108	.9%	-
Receivables from Non-exchange Transactions - Property Rates	6 078	50.5%	465	3.9%	236	2.0%	5 249	43.6%	12 028	25.3%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 167	33.8%	271	4.2%	197	3.1%	3 771	58.9%	6 406	13.5%	443	6.9%	-
Receivables from Exchange Transactions - Waste Management	1 738	47.8%	185	5.1%	139	3.8%	1 578	43.3%	3 640	7.7%	347	9.5%	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	7	-	-
Interest on Arrear Debtor Accounts	322	16.7%	121	6.3%	106	5.5%	1 374	71.4%	1 923	4.1%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	775	20.5%	100	2.6%	132	3.5%	2 781	73.4%	3 789	8.0%	509	13.4%	-
Total By Income Source	22 938	48.3%	2 060	4.3%	1 225	2.6%	21 256	44.8%	47 479	100.0%	1 929	4.1%	-
Debtors Age Analysis By Customer Group													
Organs of State	716	27.4%	46	1.8%	41	1.6%	1 812	69.3%	2 615	5.5%	-	-	-
Commercial	5 532	75.7%	357	4.9%	121	1.7%	1 296	17.7%	7 306	15.4%	-	-	-
Households	16 689	44.4%	1 657	4.4%	1 063	2.8%	18 147	48.3%	37 557	79.1%	1 929	5.1%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	22 938	48.3%	2 060	4.3%	1 225	2.6%	21 256	44.8%	47 479	100.0%	1 929	4.1%	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	10 700	100.0%	-	-	-	-	-	-	10 700	91.3%
Bulk Water	570	100.0%	-	-	-	-	-	-	570	4.9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	407	100.0%	-	-	-	-	-	-	407	3.5%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	48	100.0%	-	-	-	-	-	-	48	.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	11 726	100.0%	-	-	-	-	-	-	11 726	100.0%

Contact Details

Municipal Manager	Mr Johan Jacobs	028 713 8000
Financial Manager	Mrs Lien Viljoen	028 713 8010

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: MOSSEL BAY (WC043)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	917 638	928 809	381 776	41.6%	185 657	20.2%	174 920	18.8%	742 353	79.9%	179 668	80.7%	(2.6%)
Property rates	108 476	108 781	108 954	100.4%	(81)	(.1%)	124	.1%	108 997	100.2%	109	99.5%	13.1%
Property rates - penalties and collection charges	-	-	(238)	-	80	-	104	-	(55)	-	141	-	(26.4%)
Service charges - electricity revenue	377 569	378 550	90 893	24.1%	94 183	24.9%	93 818	24.8%	278 894	73.7%	93 003	76.5%	9%
Service charges - water revenue	111 113	110 993	26 070	23.5%	24 633	22.2%	24 445	22.0%	75 148	67.7%	30 183	79.4%	(19.0%)
Service charges - sanitation revenue	57 815	59 743	75 032	129.8%	(5 673)	(9.8%)	(5 827)	(9.8%)	63 532	106.3%	(4 351)	108.6%	33.9%
Service charges - refuse revenue	42 727	44 268	11 042	25.8%	10 939	25.6%	10 952	24.7%	32 932	74.4%	9 509	75.1%	15.2%
Service charges - other	-	-	6 527	-	3 135	-	3 715	-	13 377	-	3 733	-	(.5%)
Rental of facilities and equipment	5 119	5 208	1 509	29.5%	1 374	26.8%	1 313	25.2%	4 195	80.5%	1 294	83.5%	1.5%
Interest earned - external investments	32 700	37 259	9 569	29.3%	9 425	28.8%	9 533	25.6%	28 527	76.6%	8 621	76.2%	10.6%
Interest earned - outstanding debtors	2 258	1 790	401	17.7%	446	19.7%	441	24.6%	1 287	71.9%	427	58.4%	3.3%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	37 229	4 717	868	2.3%	677	1.8%	740	15.7%	2 284	48.4%	1 094	76.7%	(32.4%)
Licences and permits	1 076	1 231	331	30.8%	281	26.1%	363	29.5%	975	79.2%	335	84.3%	8.4%
Agency services	5 016	5 751	1 435	28.6%	1 402	28.0%	1 553	27.0%	4 391	76.3%	1 589	85.5%	(2.3%)
Transfers recognised - operational	117 583	144 323	46 036	39.2%	41 902	35.6%	28 799	20.0%	116 737	80.9%	29 326	69.1%	(1.8%)
Other own revenue	18 957	26 194	3 348	17.7%	2 936	15.5%	4 011	15.3%	10 295	39.3%	4 630	45.3%	(13.4%)
Gains on disposal of PPE	-	-	1	-	-	-	838	-	839	-	26	-	3 172.1%
Operating Expenditure	925 107	939 534	161 114	17.4%	216 067	23.4%	197 704	21.0%	574 886	61.2%	221 571	60.9%	(10.8%)
Employee related costs	280 020	275 133	60 616	21.6%	62 047	22.2%	63 404	23.0%	186 067	67.6%	57 175	67.8%	10.9%
Remuneration of councillors	11 078	10 941	2 466	22.3%	2 486	22.4%	3 234	29.6%	8 186	74.8%	2 329	66.2%	38.8%
Debt impairment	31 500	(37 788)	-	-	731	2.3%	-	-	731	(1.9%)	-	-	-
Depreciation and asset impairment	72 993	75 121	-	-	32 931	45.1%	14 826	19.7%	47 757	63.6%	49 402	70.3%	(70.0%)
Finance charges	3 396	3 473	-	-	1 588	46.8%	1	-	1 589	45.7%	59	46.6%	(99.0%)
Bulk purchases	269 679	266 296	65 227	24.2%	58 665	21.8%	61 998	23.3%	185 889	69.8%	62 882	71.5%	(1.4%)
Other Materials	78 149	59 365	1 751	2.2%	3 282	4.2%	4 213	7.1%	9 246	15.6%	3 367	7.3%	25.1%
Contracted services	105 842	162 579	6 139	5.8%	11 492	10.9%	10 091	6.2%	27 722	17.1%	9 450	26.7%	6.8%
Transfers and grants	4 330	4 895	410	9.5%	390	9.0%	310	6.3%	1 110	22.7%	260	20.8%	19.0%
Other expenditure	67 147	118 135	24 503	36.5%	42 455	63.2%	38 243	32.4%	105 201	89.1%	36 270	188.0%	5.4%
Loss on disposal of PPE	973	1 385	1	.1%	-	-	1 385	100.0%	1 386	100.1%	377	54.2%	267.8%
Surplus/(Deficit)	(7 469)	(10 725)	220 662		(30 411)		(22 783)		167 468		(41 903)		
Transfers recognised - capital	33 464	51 454	8 501	25.4%	6 949	20.8%	4 425	8.6%	19 876	38.6%	6 913	35.6%	(36.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	955	-	329	-	181	-	1 465	-	220	-	(17.6%)
Surplus/(Deficit) after capital transfers and contributions	25 995	40 729	230 118		(23 132)		(18 177)		188 809		(34 769)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	25 995	40 729	230 118		(23 132)		(18 177)		188 809		(34 769)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	25 995	40 729	230 118		(23 132)		(18 177)		188 809		(34 769)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	25 995	40 729	230 118		(23 132)		(18 177)		188 809		(34 769)		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	126 285	152 845	21 500	17.0%	32 427	25.7%	28 742	18.8%	82 669	54.1%	26 105	44.7%	10.1%
National Government	28 477	28 477	7 252	25.5%	5 699	20.0%	4 091	14.4%	17 043	59.8%	4 767	41.1%	(14.2%)
Provincial Government	975	15 499	1 250	128.1%	1 250	128.1%	334	2.2%	2 833	18.3%	2 174	42.4%	(84.7%)
District Municipality	-	-	-	-	-	-	-	-	-	-	4	63.5%	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	29 453	43 976	8 501	28.9%	6 949	23.6%	4 425	10.1%	19 876	45.2%	6 945	41.5%	(36.3%)
Borrowing	5 600	5 600	-	-	421	7.5%	4 141	73.9%	4 562	81.5%	1 826	34.7%	126.7%
Internally generated funds	89 552	100 804	12 403	13.9%	24 337	27.2%	19 422	19.3%	56 163	55.7%	16 884	45.7%	15.0%
Public contributions and donations	1 680	2 465	595	35.4%	720	42.8%	754	30.6%	2 069	83.9%	450	99.1%	67.7%
Capital Expenditure Standard Classification	126 285	152 845	21 500	17.0%	32 427	25.7%	28 742	18.8%	82 669	54.1%	26 105	44.7%	10.1%
Governance and Administration	5 586	10 411	507	9.1%	767	13.7%	2 362	22.7%	3 636	34.9%	335	40.3%	604.2%
Executive & Council	1 096	607	19	1.7%	51	4.7%	521	85.8%	591	97.4%	28	36.9%	1 747.0%
Budget & Treasury Office	291	9 804	2	.8%	45	15.4%	1 670	17.0%	1 717	17.5%	268	33.5%	523.1%
Corporate Services	4 200	-	486	11.6%	671	16.0%	172	-	1 328	-	39	42.8%	337.3%
Community and Public Safety	11 390	27 250	5 770	50.7%	3 999	35.1%	1 373	5.0%	11 142	40.9%	3 022	36.2%	(54.6%)
Community & Social Services	3 801	3 892	2 673	70.3%	1 801	47.4%	139	3.6%	4 613	118.5%	1 721	43.6%	(91.9%)
Sport And Recreation	5 098	5 639	1 235	24.2%	466	9.1%	291	5.2%	1 993	35.3%	359	38.6%	(18.9%)
Public Safety	2 392	2 574	1 015	42.5%	481	20.1%	785	30.5%	2 282	88.7%	92	54.6%	752.9%
Housing	100	15 145	847	846.8%	1 250	1 250.1%	158	1.0%	2 255	14.9%	850	26.3%	(81.4%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	25 385	26 551	3 116	12.3%	2 825	11.1%	6 592	24.8%	12 533	47.2%	6 433	56.1%	2.5%
Planning and Development	1 517	1 492	183	12.1%	748	49.4%	224	15.0%	1 156	77.5%	(2)	81.2%	(9 291.8%)
Road Transport	23 869	25 059	2 933	12.3%	2 077	8.7%	6 367	25.4%	11 378	45.4%	6 435	55.6%	(1.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	83 903	88 613	12 107	14.4%	24 836	29.6%	18 415	20.8%	55 358	62.5%	16 315	44.3%	12.9%
Electricity	25 523	26 028	2 440	9.6%	8 035	31.5%	6 913	26.6%	17 388	66.8%	6 977	60.0%	(.9%)
Water	31 476	30 258	4 243	13.5%	10 610	33.7%	4 128	13.6%	18 981	62.7%	3 534	25.4%	16.8%
Waste Water Management	23 995	28 540	4 388	18.3%	4 218	17.6%	7 356	25.8%	15 962	55.9%	5 802	48.2%	26.8%
Waste Management	2 910	3 787	1 036	35.6%	1 973	67.8%	18	.5%	3 026	79.9%	1	.4%	1 434.4%
Other	20	20	-	-	-	-	-	-	-	-	-	65.7%	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	938 871	962 023	222 201	23.7%	238 256	25.4%	242 140	25.2%	702 597	73.0%	186 574	83.5%	29.8%
Property rates, penalties and collection charges	107 368	107 670	22 015	20.5%	28 537	26.6%	30 226	28.1%	80 778	75.0%	269	99.1%	11 127.4%
Service charges	578 102	582 395	119 838	20.7%	150 855	26.1%	147 326	25.3%	418 018	71.8%	132 077	87.3%	11.5%
Other revenue	67 397	41 696	7 491	11.1%	6 670	9.9%	7 980	19.1%	22 140	53.1%	8 942	73.0%	(10.8%)
Government - operating	117 583	144 323	50 803	43.2%	31 797	27.0%	37 822	26.2%	120 422	83.4%	29 326	72.4%	29.0%
Government - capital	33 464	50 021	12 369	37.0%	10 848	32.4%	9 199	18.4%	32 416	64.8%	6 913	50.6%	33.1%
Interest	34 958	35 918	9 686	27.7%	9 550	27.3%	9 587	26.7%	28 823	80.2%	9 047	76.4%	6.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(834 785)	(864 332)	(196 493)	23.5%	(205 885)	24.7%	(180 490)	20.9%	(582 867)	67.4%	(88 082)	76.1%	104.9%
Suppliers and employees	(827 067)	(855 986)	(196 082)	23.7%	(203 906)	24.7%	(180 179)	21.0%	(580 168)	67.8%	(87 763)	76.3%	105.3%
Finance charges	(3 387)	(3 451)	-	-	(1 588)	46.9%	(1)	-	(1 589)	46.0%	(59)	46.7%	(99.0%)
Transfers and grants	(4 330)	(4 895)	(410)	9.5%	(390)	9.0%	(310)	6.3%	(1 110)	22.7%	(260)	66.7%	19.0%
Net Cash from/(used) Operating Activities	104 087	97 691	25 708	24.7%	32 372	31.1%	61 650	63.1%	119 730	122.6%	98 492	122.0%	(37.4%)
Cash Flow from Investing Activities													
Receipts	(10 946)	(5 767)	(3 280)	30.0%	(2 940)	26.9%	(1 070)	18.6%	(7 291)	126.4%	(2 841)	88.6%	(62.3%)
Proceeds on disposal of PPE	954	6 133	-	-	-	-	1 826	29.8%	1 826	29.8%	113	12.6%	1 513.3%
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	100	100	(280)	(280.5%)	60	59.8%	104	104.0%	(117)	(116.6%)	46	(861.6%)	126.5%
Decrease (increase) in non-current investments	(12 000)	(12 000)	(3 000)	25.0%	(3 000)	25.0%	(3 000)	25.0%	(9 000)	75.0%	(3 000)	75.0%	-
Payments	(126 285)	(152 795)	(21 495)	17.0%	(32 428)	25.7%	(28 742)	18.8%	(82 666)	54.1%	(26 071)	44.6%	10.2%
Capital assets	(126 285)	(152 795)	(21 495)	17.0%	(32 428)	25.7%	(28 742)	18.8%	(82 666)	54.1%	(26 071)	44.6%	10.2%
Net Cash from/(used) Investing Activities	(137 231)	(158 561)	(24 776)	18.1%	(35 368)	25.8%	(29 813)	18.8%	(89 956)	56.7%	(28 912)	47.6%	3.1%
Cash Flow from Financing Activities													
Receipts	6 688	6 762	732	10.9%	(757)	(11.3%)	417	6.2%	392	5.8%	520	23.7%	(19.8%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	5 600	5 600	-	-	(1 366)	(24.4%)	(62)	(1.1%)	(1 428)	(25.5%)	-	-	(100.0%)
Increase (decrease) in consumer deposits	1 088	1 162	732	67.3%	609	56.0%	479	41.2%	1 819	156.6%	520	193.3%	(8.0%)
Payments	(4 300)	(6 886)	(138)	3.2%	46	(1.1%)	(25)	.4%	(117)	1.7%	(97)	49.5%	(74.5%)
Repayment of borrowing	(4 300)	(6 886)	(138)	3.2%	46	(1.1%)	(25)	.4%	(117)	1.7%	(97)	49.5%	(74.5%)
Net Cash from/(used) Financing Activities	2 387	(124)	593	24.9%	(711)	(29.8%)	392	(316.4%)	275	(221.7%)	423	1.6%	(7.2%)
Net Increase/(Decrease) in cash held	(30 757)	(60 995)	1 526	(5.0%)	(3 707)	12.1%	32 229	(52.8%)	30 048	(49.3%)	70 003	(757.8%)	(54.0%)
Cash/cash equivalents at the year begin:	326 038	417 342	417 342	128.0%	418 869	128.5%	415 161	99.5%	417 342	100.0%	369 882	100.0%	12.2%
Cash/cash equivalents at the year end:	295 281	356 348	418 869	141.9%	415 161	140.6%	447 391	125.5%	447 391	125.5%	439 886	134.9%	1.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	7 668	54.9%	1 191	8.5%	339	2.4%	4 760	34.1%	13 958	25.1%	267	1.9%	-
Trade and Other Receivables from Exchange Transactions - Electricity	18 977	87.0%	738	3.4%	226	1.0%	1 879	8.6%	21 820	39.3%	2	-	-
Receivables from Non-exchange Transactions - Property Rates	6 168	51.2%	627	5.2%	358	3.0%	4 905	40.7%	12 059	21.7%	77	.6%	-
Receivables from Exchange Transactions - Waste Water Management	3 364	47.6%	482	6.8%	299	4.2%	2 922	41.3%	7 066	12.7%	266	3.8%	-
Receivables from Exchange Transactions - Waste Management	2 863	73.0%	301	7.7%	117	3.0%	641	16.3%	3 922	7.1%	92	2.3%	-
Receivables from Exchange Transactions - Property Rental Debtors	5	3.3%	3	2.1%	2	1.7%	133	92.9%	143	.3%	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(9 566)	279.8%	225	(6.6%)	154	(4.5%)	5 769	(168.8%)	(3 418)	(6.2%)	90	(2.6%)	-
Total By Income Source	29 479	53.1%	3 567	6.4%	1 495	2.7%	21 008	37.8%	55 549	100.0%	795	1.4%	-
Debtors Age Analysis By Customer Group													
Organs of State	1 697	81.3%	24	1.2%	62	3.0%	304	14.6%	2 087	3.8%	-	-	-
Commercial	18 306	69.5%	1 079	4.1%	442	1.7%	6 511	24.7%	26 338	47.4%	-	-	-
Households	9 476	34.9%	2 465	9.1%	990	3.7%	14 194	52.3%	27 124	48.8%	795	2.9%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	29 479	53.1%	3 567	6.4%	1 495	2.7%	21 008	37.8%	55 549	100.0%	795	1.4%	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	8	100.0%	-	-	-	-	-	-	8	.1%
Bulk Water	117	100.0%	-	-	-	-	-	-	117	1.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 752	92.1%	624	7.4%	39	.5%	-	-	8 414	98.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	7 877	92.2%	624	7.3%	39	.5%	-	-	8 539	100.0%

Contact Details

Municipal Manager	Adv T. GILIOMEE	044 606 5003
Financial Manager	Mr L J BRUWER	044 606 5009

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: GEORGE (WC044)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

R thousands	2017/18 Budget Main appropriation	2017/18 Budget Adjusted Budget	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter 1st Q as % of Main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter 2nd Q as % of Main appropriation	2017/18 Third Quarter Actual Expenditure	2017/18 Third Quarter 3rd Q as % of adjusted budget	2017/18 Year to Date Actual Expenditure	2017/18 Year to Date Total Expenditure as % of adjusted budget	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	1 735 267	1 751 393	351 820	20.3%	391 813	22.6%	367 855	21.0%	1 111 488	63.5%	371 596	68.1%	(1.0%)
Property rates	231 124	233 904	54 158	23.4%	39 255	17.0%	55 769	23.8%	149 182	63.8%	49 739	77.3%	12.1%
Property rates - penalties and collection charges	-	-	-		-		-		-		1 084	-	(100.0%)
Service charges - electricity revenue	603 743	606 148	153 789	25.5%	153 451	25.4%	154 546	25.5%	461 787	76.2%	171 362	74.6%	(9.8%)
Service charges - water revenue	124 258	124 258	25 136	20.2%	33 062	26.6%	29 608	23.8%	87 806	70.7%	33 520	76.5%	(11.7%)
Service charges - sanitation revenue	79 592	82 392	28 737	36.1%	22 263	28.0%	22 063	26.8%	73 063	88.7%	21 015	83.8%	5.0%
Service charges - refuse revenue	66 457	67 657	23 572	35.5%	17 537	26.4%	17 542	25.9%	58 651	86.7%	15 532	81.4%	12.9%
Service charges - other	280	34	1 184	422.7%	1 117	398.9%	36	104.2%	2 337	6 803.6%	4	4.1%	698.1%
Rental of facilities and equipment	4 917	5 279	2 041	41.5%	353	7.2%	418	7.9%	2 811	53.2%	(51)	50.9%	(921.2%)
Interest earned - external investments	31 243	36 645	5 058	16.2%	368	1.2%	17 267	47.1%	22 693	61.9%	7 320	80.8%	135.9%
Interest earned - outstanding debtors	5 233	7 385	554	10.6%	266	5.1%	755	10.2%	1 575	21.3%	1 160	65.3%	(34.9%)
Dividends received	-	-	-		-		-		-		-	-	-
Fines	74 203	67 788	4 264	5.7%	2 959	4.0%	3 330	4.9%	10 552	15.6%	1 920	9.8%	73.4%
Licences and permits	2 722	3 156	634	23.3%	742	27.2%	723	22.9%	2 099	66.5%	707	64.0%	2.4%
Agency services	7 964	8 077	18 600	233.5%	22 895	287.5%	2 732	33.8%	44 227	547.6%	2 202	76.2%	24.1%
Transfers recognised - operational	417 341	429 797	18 174	4.4%	78 290	18.8%	43 923	10.2%	140 387	32.7%	43 891	45.8%	.1%
Other own revenue	86 191	78 873	15 923	18.5%	19 257	22.3%	19 134	24.3%	54 314	68.9%	22 177	107.3%	(13.7%)
Gains on disposal of PPE	-	-	(5)	-	-	-	9	-	5	-	12	-	(26.0%)
Operating Expenditure	1 812 023	1 798 268	228 497	12.6%	498 346	27.5%	342 834	19.1%	1 069 676	59.5%	351 537	62.5%	(2.5%)
Employee related costs	455 482	480 840	101 850	22.4%	126 586	27.8%	112 796	23.5%	341 232	71.0%	96 654	71.0%	16.7%
Remuneration of councillors	22 345	22 269	4 929	22.1%	4 929	22.1%	6 267	28.1%	16 124	72.4%	5 035	64.9%	24.5%
Debt impairment	64 139	64 139	6 767	10.6%	10 367	16.2%	5 614	8.8%	22 748	35.5%	4 090	18.8%	37.3%
Depreciation and asset impairment	156 878	156 509	(67)	-	78 478	50.0%	31	-	78 442	50.1%	47 890	70.4%	(99.9%)
Finance charges	38 104	38 110	-	-	19 140	50.2%	-	-	19 140	50.2%	545	53.3%	(100.0%)
Bulk purchases	408 100	409 442	48 272	11.8%	133 073	32.6%	83 886	20.5%	265 230	64.8%	83 125	64.9%	.9%
Other Materials	36 038	36 142	5 326	14.8%	6 386	17.7%	8 709	24.1%	20 421	56.5%	9 958	63.8%	(12.5%)
Contracted services	522 170	490 500	48 395	9.3%	92 388	17.7%	103 959	21.2%	244 742	49.9%	82 086	57.6%	26.6%
Transfers and grants	150	1 356	-	-	6	3.7%	1 027	75.7%	1 032	76.1%	120	32.4%	755.7%
Other expenditure	108 017	98 361	12 980	12.0%	26 925	24.9%	20 491	20.8%	60 396	61.4%	22 037	55.7%	(7.0%)
Loss on disposal of PPE	600	600	45	7.5%	68	11.4%	54	9.1%	168	27.9%	(3)	(10.4%)	(2 063.4%)
Surplus/(Deficit)	(76 755)	(46 876)	123 323		(106 533)		25 021		41 812		20 059		
Transfers recognised - capital	199 966	250 649	-	-	25 921	13.0%	-	-	25 921	10.3%	28 552	33.4%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	11 569	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	134 780	203 773	123 323		(80 612)		25 021		67 732		48 611		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	134 780	203 773	123 323		(80 612)		25 021		67 732		48 611		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	134 780	203 773	123 323		(80 612)		25 021		67 732		48 611		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	134 780	203 773	123 323		(80 612)		25 021		67 732		48 611		

Part 2: Capital Revenue and Expenditure

R thousands	2017/18 Budget Main appropriation	2017/18 Budget Adjusted Budget	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter 1st Q as % of Main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter 2nd Q as % of Main appropriation	2017/18 Third Quarter Actual Expenditure	2017/18 Third Quarter 3rd Q as % of adjusted budget	2017/18 Year to Date Actual Expenditure	2017/18 Year to Date Total Expenditure as % of adjusted budget	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	340 932	350 685	24 914	7.3%	33 903	9.9%	53 667	15.3%	112 483	32.1%	42 220	33.1%	27.1%
National Government	138 988	168 880	16 205	11.7%	16 478	11.9%	22 297	13.2%	54 981	32.6%	11 935	16.6%	86.8%
Provincial Government	58 849	63 021	7 020	11.9%	6 374	10.8%	7 440	11.8%	20 835	33.1%	10 118	50.6%	(26.5%)
District Municipality	-	-	-	-	-	-	-	-	-	-	23	14.4%	(100.0%)
Other transfers and grants	32 478	6 323	-	-	69	.2%	488	7.7%	557	8.8%	-	-	(100.0%)
Transfers recognised - capital	230 315	238 224	23 225	10.1%	22 921	10.0%	30 225	12.7%	76 372	32.1%	22 076	30.5%	36.9%
Borrowing	19 900	23 119	132	.7%	1 618	8.1%	13 942	60.3%	15 692	67.9%	10 163	53.7%	37.2%
Internally generated funds	90 717	89 343	1 556	1.7%	9 364	10.3%	9 499	10.6%	20 419	22.9%	9 982	34.8%	(4.8%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	340 932	350 685	24 914	7.3%	33 903	9.9%	53 666	15.3%	112 483	32.1%	42 220	33.1%	27.1%
Governance and Administration	19 179	18 244	174	.9%	1 269	6.6%	1 342	7.4%	2 786	15.3%	1 694	68.0%	(20.8%)
Executive & Council	11 425	11 310	37	.3%	277	2.4%	29	.3%	343	3.0%	681	61.0%	(95.8%)
Budget & Treasury Office	7 754	405	70	.9%	62	.8%	125	30.9%	257	63.5%	351	5.1%	(64.4%)
Corporate Services	-	6 530	67	-	930	-	1 189	18.2%	2 186	33.5%	662	-	79.5%
Community and Public Safety	12 625	18 799	308	2.4%	2 841	22.5%	3 031	16.1%	6 180	32.9%	6 274	56.3%	(51.7%)
Community & Social Services	2 794	3 531	19	.7%	565	20.2%	93	2.6%	677	19.2%	1 677	40.3%	(94.4%)
Sport And Recreation	6 738	9 507	5	.1%	1 849	27.4%	1 199	12.6%	3 053	32.1%	655	32.0%	83.0%
Public Safety	355	3 552	129	36.5%	304	85.7%	384	10.8%	817	23.0%	3 588	186.7%	(89.3%)
Housing	2 508	1 977	143	5.7%	33	1.3%	1 355	68.5%	1 531	77.4%	348	24.0%	289.6%
Health	230	232	11	4.7%	91	39.7%	0	.2%	103	44.2%	6	85.8%	(93.2%)
Economic and Environmental Services	121 367	153 369	11 298	9.3%	13 258	10.9%	24 231	15.8%	48 787	31.8%	14 673	25.1%	65.1%
Planning and Development	134	644	8	5.7%	85	63.6%	30	4.6%	122	19.0%	-	87.4%	(100.0%)
Road Transport	121 234	152 725	11 291	9.3%	13 173	10.9%	24 201	15.8%	48 665	31.9%	14 673	25.1%	64.9%
Environmental Protection	-	-	-		-		-		-		-	-	-
Trading Services	187 645	160 157	13 133	7.0%	16 525	8.8%	25 039	15.6%	54 697	34.2%	19 579	38.4%	27.9%
Electricity	68 450	44 006	709	1.0%	2 825	4.1%	3 055	6.9%	6 589	15.0%	3 016	25.6%	1.3%
Water	47 884	41 650	6 230	13.0%	6 782	14.2%	7 036	16.9%	20 048	48.1%	10 746	50.6%	(34.5%)
Waste Water Management	59 342	61 068	6 194	10.4%	6 555	11.0%	9 743	16.0%	22 492	36.8%	2 333	26.9%	317.7%
Waste Management	11 970	13 434	-	-	364	3.0%	5 205	38.7%	5 569	41.5%	3 484	48.2%	49.4%
Other	116	116	-	-	9	8.0%	23	20.2%	33	28.2%	-	16.6%	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	1 795 720	1 795 720	387 518	21.6%	101 464	5.7%	259 618	14.5%	748 600	41.7%	889 412	96.0%	(70.8%)
Property rates, penalties and collection charges	221 879	221 879	20 454	9.2%	67 509	30.4%	58 043	26.2%	146 005	65.8%	52 670	77.1%	10.2%
Service charges	839 357	839 357	151 252	18.0%	224 794	26.8%	203 214	24.2%	579 261	69.0%	150 153	52.1%	35.3%
Other revenue	116 915	116 915	60 398	51.7%	(316 958)	(271.1%)	(50 675)	(43.3%)	(307 235)	(262.8%)	479 985	663.5%	(110.6%)
Government - operating	396 338	396 338	90 982	23.0%	35 773	9.0%	3 601	.9%	130 355	32.9%	117 713	75.7%	(96.9%)
Government - capital	184 965	184 965	58 465	31.6%	86 147	46.6%	40 407	21.8%	185 019	100.0%	80 212	68.8%	(49.6%)
Interest	36 266	36 266	5 967	16.5%	4 199	11.6%	5 029	13.9%	15 195	41.9%	8 680	89.0%	(42.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 450 533)	(1 450 533)	(40 457)	2.8%	266 697	(18.4%)	(51 862)	3.6%	174 377	(12.0%)	(338 006)	74.1%	(84.7%)
Suppliers and employees	(1 412 280)	(1 412 280)	(40 035)	2.8%	286 254	(20.3%)	(51 862)	3.7%	194 357	(13.8%)	(336 420)	74.4%	(84.6%)
Finance charges	(38 104)	(38 104)	-	-	(19 140)	50.2%	-	-	(19 140)	50.2%	(666)	53.6%	(100.0%)
Transfers and grants	(150)	(150)	(423)	281.8%	(417)	277.7%	-	-	(839)	559.5%	(921)	772.0%	(100.0%)
Net Cash from/(used) Operating Activities	345 187	345 187	347 061	100.5%	368 161	106.7%	207 756	60.2%	922 977	267.4%	551 406	249.1%	(62.3%)
Cash Flow from Investing Activities													
Receipts	11 499	11 499	(197 499)	(1 717.5%)	(299 063)	(2 600.8%)	(100 000)	(869.6%)	(596 562)	(5 188.0%)	(122 083)	(1 122.9%)	(18.1%)
Proceeds on disposal of PPE	11 569	11 569	2 501	21.6%	937	8.1%	-	-	3 438	29.7%	2 917	49.6%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	(70)	(70)	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(200 000)	-	(300 000)	-	(100 000)	-	(600 000)	-	(125 000)	-	(20.0%)
Payments	(306 839)	(323 327)	(15 386)	5.0%	(12 579)	4.1%	(42 951)	13.3%	(70 916)	21.9%	(40 401)	40.0%	6.3%
Capital assets	(306 839)	(323 327)	(15 386)	5.0%	(12 579)	4.1%	(42 951)	13.3%	(70 916)	21.9%	(40 401)	40.0%	6.3%
Net Cash from/(used) Investing Activities	(295 340)	(311 828)	(212 884)	72.1%	(311 642)	105.5%	(142 951)	45.8%	(667 478)	214.1%	(162 484)	88.3%	(12.0%)
Cash Flow from Financing Activities													
Receipts	21 254	21 254	422	2.0%	650	3.1%	1 085	5.1%	2 158	10.2%	1 357	5.9%	(20.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	19 900	19 900	-	-	-	-	609	3.1%	609	3.1%	869	3.6%	(30.0%)
Increase (decrease) in consumer deposits	1 354	1 354	422	31.2%	650	48.0%	477	35.2%	1 549	114.4%	488	(45.7%)	(2.3%)
Payments	(41 026)	(41 026)	-	-	(21 055)	51.3%	-	-	(21 055)	51.3%	(2 229)	1.9%	(100.0%)
Repayment of borrowing	(41 026)	(41 026)	-	-	(21 055)	51.3%	-	-	(21 055)	51.3%	(2 229)	1.9%	(100.0%)
Net Cash from/(used) Financing Activities	(19 772)	(19 772)	422	(2.1%)	(20 405)	103.2%	1 085	(5.5%)	(18 898)	95.6%	(872)	(2.9%)	(224.5%)
Net Increase/(Decrease) in cash held	30 075	13 587	134 598	447.5%	36 113	120.1%	65 890	485.0%	236 602	1 741.4%	388 050	(474.2%)	(83.0%)
Cash/cash equivalents at the year begin:	328 431	505 441	503 167	153.2%	637 765	194.2%	673 878	133.3%	503 167	99.6%	278 841	100.0%	141.7%
Cash/cash equivalents at the year end:	358 506	519 028	637 765	177.9%	673 878	188.0%	739 768	142.5%	739 768	142.5%	666 891	221.0%	10.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	14 712	17.7%	2 837	3.4%	1 958	2.4%	63 590	76.5%	83 097	40.6%	12 503	15.0%	-
Trade and Other Receivables from Exchange Transactions - Electricity	28 546	81.3%	990	2.8%	662	1.9%	4 922	14.0%	35 121	17.2%	146	.4%	-
Receivables from Non-exchange Transactions - Property Rates	17 571	53.7%	1 393	4.3%	1 052	3.2%	12 731	38.9%	32 746	16.0%	3 713	11.3%	-
Receivables from Exchange Transactions - Waste Water Management	9 540	38.6%	1 007	4.1%	723	2.9%	13 465	54.4%	24 735	12.1%	6 983	28.2%	-
Receivables from Exchange Transactions - Waste Management	7 855	41.7%	811	4.3%	577	3.1%	9 613	51.0%	18 855	9.2%	5 567	29.5%	-
Receivables from Exchange Transactions - Property Rental Debtors	23	52.3%	7	16.6%	1	3.3%	12	27.8%	44	-	4	8.2%	-
Interest on Arrear Debtor Accounts	459	5.0%	79	.9%	81	.9%	8 535	93.2%	9 154	4.5%	477	5.2%	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(9 562)	(964.0%)	156	15.7%	791	79.7%	9 608	968.6%	992	.5%	429	43.3%	-
Total By Income Source	69 143	33.8%	7 280	3.6%	5 845	2.9%	122 476	59.8%	204 744	100.0%	29 821	14.6%	-
Debtors Age Analysis By Customer Group													
Organs of State	4 666	58.5%	973	12.2%	622	7.8%	1 708	21.4%	7 969	3.9%	-	-	-
Commercial	24 485	73.7%	435	1.3%	330	1.0%	7 970	24.0%	33 220	16.2%	37	.1%	-
Households	40 639	24.9%	5 859	3.6%	4 877	3.0%	111 657	68.5%	163 032	79.6%	14 551	8.9%	-
Other	(647)	(123.9%)	13	2.5%	17	3.2%	1 141	218.2%	523	.3%	15 234	2 914.4%	-
Total By Customer Group	69 143	33.8%	7 280	3.6%	5 845	2.9%	122 476	59.8%	204 744	100.0%	29 821	14.6%	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	32 406	100.0%	-	-	-	-	-	-	32 406	65.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	4 698	100.0%	-	-	-	-	-	-	4 698	9.5%
VAT (output less input)	2 741	100.0%	-	-	-	-	-	-	2 741	5.5%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 789	79.1%	502	5.1%	17	.2%	1 542	15.7%	9 849	19.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	47 634	95.9%	502	1.0%	17	-	1 542	3.1%	49 695	100.0%

Contact Details

Municipal Manager	Mr Trevor Botha	044 801 9069
Financial Manager	Mr Keith Jordaan	044 801 9035

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: OUDTSHOORN (WC045)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	617 245	568 760	264 674	42.9%	117 357	19.0%	95 054	16.7%	477 085	83.9%	130 056	84.7%	(26.9%)
Property rates	83 694	79 377	85 493	102.1%	59	.1%	(3 730)	(4.7%)	81 821	103.1%	(1)	100.0%	283 368.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	229 535	221 698	58 762	25.6%	51 454	22.4%	51 771	23.4%	161 987	73.1%	56 430	77.8%	(8.3%)
Service charges - water revenue	72 691	63 356	19 341	26.6%	15 250	21.0%	13 856	21.9%	48 446	76.5%	41 814	107.1%	(66.9%)
Service charges - sanitation revenue	35 700	30 894	36 369	101.9%	324	.9%	(6 123)	(19.8%)	30 569	98.9%	524	99.3%	(1 269.4%)
Service charges - refuse revenue	23 845	16 306	23 250	97.5%	(21)	(.1%)	(6 566)	(40.3%)	16 663	102.2%	(318)	100.1%	1 962.4%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 638	1 482	467	28.5%	441	26.9%	505	34.1%	1 413	95.3%	614	81.8%	(17.7%)
Interest earned - external investments	2 757	4 257	605	22.0%	940	34.1%	1 656	38.9%	3 201	75.2%	745	94.2%	122.1%
Interest earned - outstanding debtors	6 604	6 304	1 876	28.4%	2 172	32.9%	1 165	18.5%	5 213	82.7%	2 039	79.5%	(42.9%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	11 896	1 379	488	4.1%	368	3.1%	(3)	(.2%)	853	61.9%	991	22.4%	(100.3%)
Licences and permits	18 196	-	4 090	22.5%	4 388	24.1%	(8 477)	-	-	-	4 041	72.5%	(309.8%)
Agency services	-	36 433	-	-	-	-	2 275	6.2%	2 275	6.2%	-	-	(100.0%)
Transfers recognised - operational	108 062	86 562	26 119	24.2%	33 987	31.5%	37 428	43.2%	97 534	112.7%	15 911	73.3%	135.2%
Other own revenue	22 627	20 713	7 814	34.5%	7 997	35.3%	11 298	54.5%	27 109	130.9%	7 265	78.9%	55.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	663 069	607 030	141 941	21.4%	148 119	22.3%	91 293	15.0%	381 353	62.8%	114 089	62.5%	(20.0%)
Employee related costs	214 344	232 646	44 758	20.9%	52 756	24.6%	46 831	20.1%	144 345	62.0%	44 134	67.5%	6.1%
Remuneration of councillors	10 591	10 598	2 358	22.3%	2 475	23.4%	2 927	27.6%	7 761	73.2%	2 097	61.8%	39.6%
Debt impairment	24 382	(28 851)	-	-	-	-	-	-	-	-	146	.6%	(100.0%)
Depreciation and asset impairment	24 491	22 507	6 123	25.0%	4 082	16.7%	7 564	33.6%	17 768	78.9%	7 424	75.0%	1.9%
Finance charges	6 929	15 799	-	-	3 385	48.9%	6 174	39.1%	9 559	60.5%	-	50.3%	(100.0%)
Bulk purchases	155 080	155 080	36 358	23.4%	32 555	21.0%	30 812	19.9%	99 725	64.3%	29 951	64.9%	2.9%
Other Materials	-	21 743	-	-	-	-	12 956	59.6%	12 956	59.6%	-	-	(100.0%)
Contracted services	30 155	18 566	10 843	36.0%	9 700	32.2%	(10 710)	(57.7%)	9 832	53.0%	5 982	96.5%	(279.0%)
Transfers and grants	850	1 100	138	16.2%	355	41.8%	400	36.4%	893	81.1%	3	65.4%	15 546.8%
Other expenditure	196 248	157 841	41 364	21.1%	42 811	21.8%	(5 661)	(3.6%)	78 515	49.7%	24 352	57.1%	(123.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(45 824)	(38 270)	122 733		(30 763)		3 761		95 731		15 966		
Transfers recognised - capital	35 062	41 816	-	-	4 555	13.0%	12 237	29.3%	16 793	40.2%	9 643	27.7%	26.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(10 762)	3 547	122 733		(26 207)		15 999		112 524		25 609		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(10 762)	3 547	122 733		(26 207)		15 999		112 524		25 609		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(10 762)	3 547	122 733		(26 207)		15 999		112 524		25 609		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(10 762)	3 547	122 733		(26 207)		15 999		112 524		25 609		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	37 236	46 649	1 218	3.3%	11 048	29.7%	8 887	19.1%	21 154	45.3%	5 726	40.2%	55.2%
National Government	29 887	32 752	357	1.2%	9 297	31.1%	6 807	20.8%	16 461	50.3%	4 915	51.6%	38.5%
Provincial Government	-	3 619	-	-	-	-	1 280	35.4%	1 280	35.4%	96	1.5%	1 232.5%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	29 887	36 371	357	1.2%	9 297	31.1%	8 088	22.2%	17 742	48.8%	5 012	42.9%	61.4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 349	10 278	861	11.7%	1 752	23.8%	800	7.8%	3 412	33.2%	714	19.9%	12.0%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	37 236	46 649	1 218	3.3%	11 048	29.7%	8 887	19.1%	21 154	45.3%	5 726	40.2%	55.2%
Governance and Administration	1 950	6 075	19	1.0%	278	14.2%	826	13.6%	1 122	18.5%	97	44.5%	749.8%
Executive & Council	50	2 950	-	-	-	-	25	.9%	25	.9%	38	35.5%	(32.4%)
Budget & Treasury Office	1 900	3 005	-	-	278	14.6%	801	26.6%	1 078	35.9%	60	46.5%	1 243.7%
Corporate Services	-	120	19	-	-	-	-	-	19	15.5%	-	-	-
Community and Public Safety	8 229	4 089	796	9.7%	730	8.9%	101	2.5%	1 626	39.8%	32	7.9%	218.3%
Community & Social Services	350	1 230	-	-	35	9.9%	30	2.4%	65	5.3%	-	-	(100.0%)
Sport And Recreation	7 529	1 421	47	.6%	46	.6%	72	5.1%	165	11.6%	32	17.6%	127.8%
Public Safety	350	1 403	749	214.0%	649	185.5%	(1)	(.1%)	1 397	99.6%	-	-	(100.0%)
Housing	-	35	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	5 014	9 144	357	7.1%	5 125	102.2%	3 597	39.3%	9 079	99.3%	3 504	65.7%	2.6%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	5 014	9 144	357	7.1%	5 125	102.2%	3 597	39.3%	9 079	99.3%	3 504	66.0%	2.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	22 043	27 341	47	.2%	4 916	22.3%	4 363	16.0%	9 327	34.1%	2 093	26.9%	108.5%
Electricity	6 831	13 294	-	-	4 569	66.9%	3 468	26.1%	8 036	60.5%	2 335	31.1%	48.5%
Water	9 072	11 403	47	.5%	258	2.8%	523	4.6%	828	7.3%	(417)	(3.0%)	(225.4%)
Waste Water Management	2 193	1 328	-	-	89	4.1%	22	1.7%	111	8.4%	174	64.3%	(87.4%)
Waste Management	3 947	1 316	-	-	-	-	351	26.7%	351	26.7%	-	15.4%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	638 943	603 955	184 376	28.9%	229 138	35.9%	213 479	35.3%	626 993	103.8%	160 188	83.9%	33.3%
Property rates, penalties and collection charges	81 183	79 393	37 289	45.9%	22 160	27.3%	16 777	21.1%	76 227	96.0%	13 907	79.1%	20.6%
Service charges	350 918	323 947	73 361	20.9%	87 277	24.9%	94 503	29.2%	255 142	78.8%	85 138	76.2%	11.0%
Other revenue	54 358	32 362	23 522	43.3%	47 406	87.2%	64 682	199.9%	135 611	419.0%	31 832	145.5%	103.2%
Government - operating	108 062	116 388	41 867	38.7%	47 509	44.0%	31 797	27.3%	121 173	104.1%	18 037	84.4%	76.3%
Government - capital	35 062	41 462	7 502	21.4%	24 167	68.9%	4 893	11.8%	36 562	88.2%	8 489	72.2%	(42.4%)
Interest	9 360	10 403	834	8.9%	618	6.6%	826	7.9%	2 278	21.9%	2 785	79.1%	(70.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(593 625)	(537 882)	(163 201)	27.5%	(155 997)	26.3%	(210 277)	39.1%	(529 474)	98.4%	(136 819)	76.2%	53.7%
Suppliers and employees	(585 846)	(520 982)	(141 474)	24.1%	(152 612)	26.0%	(209 569)	40.2%	(503 654)	96.7%	(136 776)	76.6%	53.2%
Finance charges	(6 929)	(15 799)	(21 727)	313.6%	(3 385)	48.9%	-	-	(25 112)	158.9%	-	50.3%	-
Transfers and grants	(850)	(1 100)	-	-	-	-	(708)	64.4%	(708)	64.4%	(43)	71.3%	1 549.4%
Net Cash from/(used) Operating Activities	45 318	66 073	21 175	46.7%	73 141	161.4%	3 202	4.8%	97 519	147.6%	23 369	163.6%	(86.3%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(37 236)	(45 621)	(1 218)	3.3%	(12 101)	32.5%	(7 835)	17.2%	(21 154)	46.4%	(5 724)	40.2%	36.9%
Capital assets	(37 236)	(45 621)	(1 218)	3.3%	(12 101)	32.5%	(7 835)	17.2%	(21 154)	46.4%	(5 724)	40.2%	36.9%
Net Cash from/(used) Investing Activities	(37 236)	(45 621)	(1 218)	3.3%	(12 101)	32.5%	(7 835)	17.2%	(21 154)	46.4%	(5 724)	40.2%	36.9%
Cash Flow from Financing Activities													
Receipts	-	468	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	468	-	-	-	-	-	-	-	-	-	-	-
Payments	(10 101)	(20 000)	-	-	(4 336)	42.9%	-	-	(4 336)	21.7%	893	83.2%	(100.0%)
Repayment of borrowing	(10 101)	(20 000)	-	-	(4 336)	42.9%	-	-	(4 336)	21.7%	893	83.2%	(100.0%)
Net Cash from/(used) Financing Activities	(10 101)	(19 532)	-	-	(4 336)	42.9%	-	-	(4 336)	22.2%	893	83.2%	(100.0%)
Net Increase/(Decrease) in cash held	(2 018)	921	19 957	(988.7%)	56 705	(2 809.3%)	(4 632)	(503.1%)	72 029	7 822.4%	18 537	(8 961.6%)	(125.0%)
Cash/cash equivalents at the year begin:	29 924	27 816	27 816	93.0%	47 773	159.6%	104 478	375.6%	27 816	100.0%	40 306	-	159.2%
Cash/cash equivalents at the year end:	27 906	28 737	47 773	171.2%	104 478	374.4%	99 845	347.4%	99 845	347.4%	58 843	309.3%	69.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	3 793	16.1%	1 384	5.9%	1 124	4.8%	17 317	73.3%	23 618	23.9%	2 038	8.6%	-
Trade and Other Receivables from Exchange Transactions - Electricity	12 440	61.2%	576	2.8%	416	2.0%	6 892	33.9%	20 323	20.5%	204	1.0%	-
Receivables from Non-exchange Transactions - Property Rates	5 715	31.3%	737	4.0%	651	3.6%	11 158	61.1%	18 261	18.4%	1 257	6.9%	-
Receivables from Exchange Transactions - Waste Water Management	2 731	20.1%	464	3.4%	409	3.0%	9 952	73.4%	13 556	13.7%	668	4.9%	-
Receivables from Exchange Transactions - Waste Management	1 889	15.1%	411	3.3%	369	3.0%	9 802	78.6%	12 471	12.6%	670	5.4%	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 266	11.8%	329	3.1%	233	2.2%	8 919	83.0%	10 747	10.9%	1 421	13.2%	-
Total By Income Source	27 834	28.1%	3 900	3.9%	3 202	3.2%	64 039	64.7%	98 976	100.0%	6 258	6.3%	-
Debtors Age Analysis By Customer Group													
Organs of State	590	24.5%	162	6.7%	119	4.9%	1 534	63.8%	2 404	2.4%	-	-	-
Commercial	8 849	50.2%	348	2.0%	220	1.3%	8 195	46.5%	17 613	17.8%	-	-	-
Households	18 396	23.3%	3 390	4.3%	2 863	3.6%	54 310	68.8%	78 959	79.8%	6 258	7.9%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	27 834	28.1%	3 900	3.9%	3 202	3.2%	64 039	64.7%	98 976	100.0%	6 258	6.3%	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	0	100.0%	-	-	-	-	-	-	0	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 498	100.0%	-	-	-	-	-	-	2 498	5.0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 706	45.2%	16	.1%	(460)	(3.1%)	8 567	57.8%	14 829	30.0%
Auditor-General	-	-	-	-	-	-	106	100.0%	106	.2%
Other	32 033	100.0%	-	-	-	-	-	-	32 033	64.8%
Total	41 237	83.4%	16	-	(460)	(.9%)	8 674	17.5%	49 467	100.0%

Contact Details

Municipal Manager	Mr A. Paulse (Acting)	044 203 3004
Financial Manager	Mr F. Lotter	044 203 3003

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BITOU (WC047)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	620 260	616 623	150 907	24.3%	133 417	21.5%	149 932	24.3%	434 255	70.4%	77 409	85.1%	93.7%
Property rates	127 143	122 535	42 813	33.7%	26 307	20.7%	26 306	21.5%	95 427	77.9%	(217)	99.4%	(12 245.3%)
Property rates - penalties and collection charges	-	-	295	-	441	-	713	-	1 449	-	376	74.1%	89.8%
Service charges - electricity revenue	137 487	155 746	29 545	21.5%	31 188	22.7%	34 544	22.2%	95 277	61.2%	35 008	68.4%	(1.3%)
Service charges - water revenue	65 086	61 705	14 978	23.0%	16 249	25.0%	18 303	29.7%	49 529	80.3%	14 401	79.4%	27.1%
Service charges - sanitation revenue	61 221	50 292	14 559	23.8%	10 903	17.8%	10 957	21.8%	36 419	72.4%	(3 725)	106.6%	(394.2%)
Service charges - refuse revenue	37 805	28 646	8 584	22.7%	6 508	17.2%	6 855	23.9%	21 946	76.6%	(2 185)	118.0%	(413.7%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 500	10 573	231	15.4%	349	23.3%	243	2.3%	824	7.8%	344	73.6%	(29.3%)
Interest earned - external investments	8 502	6 532	1 302	15.3%	1 547	18.2%	20 404	312.4%	23 253	356.0%	3 000	77.3%	580.2%
Interest earned - outstanding debtors	5 272	5 272	1 324	25.1%	1 524	28.9%	1 296	24.6%	4 144	78.6%	1 291	76.2%	.4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	22 897	22 993	1 923	8.4%	2 171	9.5%	3 071	13.4%	7 165	31.2%	2 468	21.8%	24.5%
Licences and permits	6 264	6 198	8	.1%	246	3.9%	174	2.8%	429	6.9%	71	3.5%	144.5%
Agency services	1 319	1 319	-	-	409	31.0%	274	20.8%	683	51.8%	498	87.0%	(45.0%)
Transfers recognised - operational	130 876	133 392	33 965	26.0%	33 781	25.8%	23 632	17.7%	91 378	68.5%	22 527	97.6%	4.9%
Other own revenue	14 137	10 668	1 380	9.8%	1 794	12.7%	3 159	29.6%	6 332	59.4%	2 807	70.7%	12.5%
Gains on disposal of PPE	752	752	-	-	-	-	-	-	-	-	745	103.1%	(100.0%)
Operating Expenditure	571 940	573 085	98 182	17.2%	140 862	24.6%	110 803	19.3%	349 847	61.0%	123 302	66.4%	(10.1%)
Employee related costs	209 949	210 646	50 367	24.0%	58 646	27.9%	49 217	23.4%	158 230	75.1%	45 264	74.2%	8.7%
Remuneration of councillors	5 747	6 143	1 423	24.8%	1 314	22.9%	1 551	25.3%	4 289	69.8%	1 210	73.9%	28.2%
Debt impairment	21 437	21 437	5 200	24.3%	5 235	24.4%	3 467	16.2%	13 901	64.8%	6 385	51.2%	(45.7%)
Depreciation and asset impairment	27 175	27 128	-	-	4 505	16.6%	6 844	25.2%	11 349	41.8%	6 078	76.7%	12.6%
Finance charges	16 348	15 572	-	-	8 056	49.3%	343	2.2%	8 399	53.9%	360	54.2%	(4.9%)
Bulk purchases	104 120	104 120	25 605	24.6%	21 907	21.0%	24 191	23.2%	71 703	68.9%	30 696	86.0%	(21.2%)
Other Materials	4 494	21 124	1 422	31.6%	4 858	108.1%	4 904	23.2%	11 183	52.9%	969	61.3%	405.9%
Contracted services	25 074	91 805	7 558	30.1%	21 086	84.1%	13 940	15.2%	42 584	46.4%	6 509	50.2%	114.2%
Transfers and grants	3 401	3 401	-	-	-	-	-	-	-	-	-	82.7%	-
Other expenditure	154 196	71 709	6 608	4.3%	15 254	9.9%	6 347	8.9%	28 209	39.3%	25 830	48.6%	(75.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	48 320	43 538	52 724		(7 445)		39 129		84 408		(45 894)		
Transfers recognised - capital	45 480	56 750	664	1.5%	4 386	9.6%	16 571	29.2%	21 621	38.1%	11 575	87.5%	43.2%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	93 800	100 288	53 388		(3 059)		55 700		106 029		(34 318)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	93 800	100 288	53 388		(3 059)		55 700		106 029		(34 318)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	93 800	100 288	53 388		(3 059)		55 700		106 029		(34 318)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	93 800	100 288	53 388		(3 059)		55 700		106 029		(34 318)		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	111 864	129 013	7 505	6.7%	13 084	11.7%	23 966	18.6%	44 555	34.5%	21 096	63.7%	13.6%
National Government	43 458	41 647	-	-	6 461	14.9%	13 495	32.4%	19 957	47.9%	3 402	65.0%	296.7%
Provincial Government	2 022	3 423	-	-	1 285	63.5%	49	1.4%	1 334	39.0%	6 752	76.3%	(99.3%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	45 480	45 071	-	-	7 746	17.0%	13 545	30.1%	21 291	47.2%	10 154	72.1%	33.4%
Borrowing	38 121	30 595	-	-	2 328	6.1%	2 087	6.8%	4 415	14.4%	4 201	43.7%	(50.3%)
Internally generated funds	28 263	53 348	7 505	26.6%	3 011	10.7%	8 333	15.6%	18 849	35.3%	6 741	56.0%	23.6%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	111 864	129 013	7 505	6.7%	13 084	11.7%	23 966	18.6%	44 555	34.5%	21 096	63.7%	13.6%
Governance and Administration	3 270	4 570	7 505	229.5%	4 634	141.7%	91	2.0%	12 230	267.6%	300	38.5%	(69.7%)
Executive & Council	-	-	7 505	-	4 510	-	-	-	12 015	-	1	.1%	(100.0%)
Budget & Treasury Office	3 270	-	-	-	36	1.1%	-	-	36	-	-	-	-
Corporate Services	-	4 570	-	-	88	-	91	2.0%	179	3.9%	299	52.1%	(69.6%)
Community and Public Safety	17 378	17 349	-	-	1 661	9.6%	3 445	19.9%	5 106	29.4%	2 025	87.4%	70.1%
Community & Social Services	14 326	14 176	-	-	78	.5%	1 251	8.8%	1 330	9.4%	174	24.2%	617.4%
Sport And Recreation	-	-	-	-	606	-	2 176	-	2 782	-	181	95.7%	1 101.4%
Public Safety	3 052	3 174	-	-	977	32.0%	17	.5%	995	31.3%	1 670	36.2%	(99.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	112.4%	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	19 050	29 608	-	-	739	3.9%	6 635	22.4%	7 374	24.9%	11 960	79.0%	(44.5%)
Planning and Development	30	624	-	-	2	7.0%	6	1.0%	8	1.3%	-	-	(100.0%)
Road Transport	19 020	28 984	-	-	737	3.9%	6 629	22.9%	7 366	25.4%	11 960	79.1%	(44.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	72 166	74 468	-	-	5 725	7.9%	13 134	17.6%	18 859	25.3%	6 811	38.0%	92.8%
Electricity	28 352	27 513	-	-	792	2.8%	3 176	11.5%	3 968	14.4%	1 637	34.5%	94.0%
Water	32 335	27 439	-	-	4 755	14.7%	4 309	15.7%	9 064	33.0%	2 700	39.5%	59.6%
Waste Water Management	10 478	18 517	-	-	178	1.7%	5 649	30.5%	5 827	31.5%	2 162	34.5%	161.2%
Waste Management	1 000	1 000	-	-	-	-	-	-	-	-	311	74.1%	(100.0%)
Other	-	3 018	-	-	324	-	662	21.9%	986	32.7%	-	6.1%	(100.0%)

Part 3: Cash Receipts and Payments

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	628 937	652 319	156 910	24.9%	168 219	26.7%	141 606	21.7%	466 734	71.5%	163 915	91.5%	(13.6%)
Property rates, penalties and collection charges	120 785	116 408	39 440	32.7%	39 214	32.5%	21 570	18.5%	100 224	86.1%	25 981	78.8%	(17.0%)
Service charges	288 696	303 855	60 921	21.1%	63 618	22.0%	45 881	15.1%	170 419	56.1%	79 885	94.5%	(42.6%)
Other revenue	29 532	29 532	10 275	34.8%	4 826	16.3%	6 335	21.5%	21 436	72.6%	6 188	123.9%	2.4%
Government - operating	130 876	130 876	33 559	25.6%	31 520	24.1%	23 992	18.3%	89 072	68.1%	34 764	127.7%	(31.0%)
Government - capital	45 480	58 080	10 089	22.2%	25 625	56.3%	20 725	35.7%	56 439	97.2%	12 806	53.1%	61.8%
Interest	13 568	13 568	2 626	19.4%	3 416	25.2%	23 102	170.3%	29 144	214.8%	4 291	77.4%	438.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(507 057)	(515 431)	(57 445)	11.3%	(129 837)	25.6%	(102 143)	19.8%	(289 425)	56.2%	(120 551)	75.9%	(15.3%)
Suppliers and employees	(487 308)	(495 683)	(57 445)	11.8%	(115 138)	23.6%	(101 800)	20.5%	(274 383)	55.4%	(120 191)	76.5%	(15.3%)
Finance charges	(16 348)	(16 348)	-	-	(11 810)	72.2%	(343)	2.1%	(12 152)	74.3%	(360)	54.2%	(4.9%)
Transfers and grants	(3 401)	(3 401)	-	-	(2 889)	85.0%	(0)	-	(2 890)	85.0%	-	82.7%	(100.0%)
Net Cash from/(used) Operating Activities	121 880	136 888	99 465	81.6%	38 382	31.5%	39 463	28.8%	177 309	129.5%	43 364	186.4%	(9.0%)
Cash Flow from Investing Activities													
Receipts	(178)	(930)	-	-	-	-	-	-	-	-	-	469.1%	-
Proceeds on disposal of PPE	752	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	3	3	-	-	-	-	-	-	-	-	-	(100.0%)	-
Decrease (increase) in non-current investments	(933)	(933)	-	-	-	-	-	-	-	-	-	48.1%	-
Payments	(111 864)	(129 013)	(8 657)	7.7%	(81 453)	72.8%	(49 823)	38.6%	(139 934)	108.5%	(24 503)	81.8%	103.3%
Capital assets	(111 864)	(129 013)	(8 657)	7.7%	(81 453)	72.8%	(49 823)	38.6%	(139 934)	108.5%	(24 503)	81.8%	103.3%
Net Cash from/(used) Investing Activities	(112 041)	(129 943)	(8 657)	7.7%	(81 453)	72.7%	(49 823)	38.3%	(139 934)	107.7%	(24 503)	82.0%	103.3%
Cash Flow from Financing Activities													
Receipts	38 463	38 463	-	-	-	-	-	-	-	-	211	3.0%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	38 121	38 121	-	-	-	-	-	-	-	-	174	2.1%	(100.0%)
Increase (decrease) in consumer deposits	342	342	-	-	-	-	-	-	-	-	36	71.5%	(100.0%)
Payments	(18 255)	(18 255)	(170)	.9%	(7 686)	42.1%	(346)	1.9%	(8 202)	44.9%	(773)	52.5%	(55.2%)
Repayment of borrowing	(18 255)	(18 255)	(170)	.9%	(7 686)	42.1%	(346)	1.9%	(8 202)	44.9%	(773)	52.5%	(55.2%)
Net Cash from/(used) Financing Activities	20 207	20 207	(170)	(.8%)	(7 686)	(38.0%)	(346)	(1.7%)	(8 202)	(40.6%)	(562)	(107.5%)	(38.4%)
Net Increase/(Decrease) in cash held	30 047	27 153	90 638	301.7%	(50 758)	(168.9%)	(10 706)	(39.4%)	29 174	107.4%	18 298	(57.1%)	(158.5%)
Cash/cash equivalents at the year begin:	147 753	126 055	126 055	85.3%	216 693	146.7%	165 935	131.6%	126 055	100.0%	130 375	100.0%	27.3%
Cash/cash equivalents at the year end:	177 800	153 208	216 693	121.9%	165 935	93.3%	155 229	101.3%	155 229	101.3%	148 673	205.2%	4.4%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	5 775	13.3%	2 261	5.2%	2 180	5.0%	33 323	76.5%	43 539	28.7%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	9 811	50.3%	1 346	6.9%	907	4.7%	7 431	38.1%	19 495	12.9%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 803	25.0%	2 016	5.7%	1 286	3.7%	23 101	65.6%	35 206	23.2%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 177	17.1%	1 574	6.4%	1 293	5.3%	17 425	71.2%	24 469	16.1%	-	-	-
Receivables from Exchange Transactions - Waste Management	2 539	11.3%	934	4.2%	767	3.4%	18 275	81.2%	22 515	14.9%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	195	3.1%	110	1.7%	135	2.1%	5 918	93.1%	6 359	4.2%	-	-	-
Total By Income Source	31 301	20.6%	8 241	5.4%	6 568	4.3%	105 473	69.6%	151 583	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	333	8.9%	196	5.3%	240	6.4%	2 960	79.4%	3 730	2.5%	-	-	-
Commercial	743	31.7%	125	5.3%	74	3.2%	1 404	59.8%	2 347	1.5%	-	-	-
Households	30 225	20.8%	7 919	5.4%	6 253	4.3%	101 109	69.5%	145 507	96.0%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	31 301	20.6%	8 241	5.4%	6 568	4.3%	105 473	69.6%	151 583	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 746	100.0%	-	-	-	-	-	-	2 746	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	2 746	100.0%	-	-	-	-	-	-	2 746	100.0%

Contact Details

Municipal Manager	Mr Thabo Ndlovu	044 501 3172
Financial Manager	Mr M Memani (Acting)	044 533 1400

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: KNYSNA (WC048)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

R thousands	2017/18 Budget Main appropriation	2017/18 Budget Adjusted Budget	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter 1st Q as % of Main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter 2nd Q as % of Main appropriation	2017/18 Third Quarter Actual Expenditure	2017/18 Third Quarter 3rd Q as % of adjusted budget	2017/18 Year to Date Actual Expenditure	2017/18 Year to Date Total Expenditure as % of adjusted budget	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	813 157	797 644	392 371	48.3%	104 896	12.9%	110 563	13.9%	607 829	76.2%	93 309	71.0%	18.5%
Property rates	200 735	186 935	209 025	104.1%	(4 006)	(2.0%)	(1 722)	(.9%)	203 297	108.8%	(149)	100.1%	1 059.2%
Property rates - penalties and collection charges	-	-	815	-	1 501	-	1 203	-	3 519	-	956	75.5%	25.8%
Service charges - electricity revenue	234 747	234 747	65 611	27.9%	52 140	22.2%	54 926	23.4%	172 677	73.6%	46 349	65.1%	18.5%
Service charges - water revenue	71 716	71 716	30 150	42.0%	11 301	15.8%	15 121	21.1%	56 572	78.9%	12 637	82.1%	19.7%
Service charges - sanitation revenue	14 043	14 043	14 802	105.4%	232	1.7%	1 125	8.0%	16 159	115.1%	265	104.0%	324.2%
Service charges - refuse revenue	21 033	21 033	20 983	99.8%	80	.4%	(113)	(.5%)	20 950	99.6%	(34)	100.8%	237.4%
Service charges - other	3 066	3 066	1 105	36.1%	958	31.2%	899	29.3%	2 962	96.6%	493	78.0%	82.4%
Rental of facilities and equipment	6 328	6 328	444	7.0%	1 265	20.0%	1 228	19.4%	2 937	46.4%	1 354	63.0%	(9.3%)
Interest earned - external investments	9 700	9 700	2 156	22.2%	2 244	23.1%	3 048	31.4%	7 447	76.8%	1 876	48.2%	62.5%
Interest earned - outstanding debtors	3 541	3 541	2 206	62.3%	2 771	78.3%	2 749	77.7%	7 726	218.2%	1 820	96.0%	51.1%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	98 429	98 429	4 486	4.6%	4 461	4.5%	3 252	3.3%	12 199	12.4%	5 326	15.5%	(39.0%)
Licences and permits	1 482	1 482	466	31.4%	352	23.7%	428	28.9%	1 245	84.0%	465	95.0%	(8.0%)
Agency services	2 763	2 763	735	26.6%	749	27.1%	742	26.9%	2 226	80.6%	767	77.2%	(3.2%)
Transfers recognised - operational	140 596	138 883	38 685	27.5%	30 033	21.4%	23 189	16.7%	91 907	66.2%	19 733	75.7%	17.5%
Other own revenue	4 479	4 479	702	15.7%	814	18.2%	4 489	100.2%	6 005	134.1%	921	24.3%	387.3%
Gains on disposal of PPE	500	500	-	-	-	-	-	-	-	-	528	96.5%	(100.0%)
Operating Expenditure	811 980	798 492	151 502	18.7%	154 867	19.1%	150 702	18.9%	457 072	57.2%	139 142	55.8%	8.3%
Employee related costs	220 119	214 483	51 679	23.5%	61 014	27.7%	51 112	23.8%	163 805	76.4%	48 008	77.5%	6.5%
Remuneration of councillors	8 302	8 302	1 947	23.5%	1 940	23.4%	2 521	30.4%	6 408	77.2%	1 895	71.8%	33.1%
Debt impairment	82 993	82 993	5 532	6.7%	5 532	6.7%	12 912	15.6%	23 977	28.9%	2 812	7.8%	359.2%
Depreciation and asset impairment	30 899	30 899	7 830	25.3%	7 634	24.7%	7 704	24.9%	23 169	75.0%	6 497	75.0%	18.6%
Finance charges	19 502	17 502	2 820	14.5%	2 912	14.9%	-	-	5 732	32.8%	2 795	31.1%	(100.0%)
Bulk purchases	157 625	157 625	38 631	24.5%	33 151	21.0%	33 476	21.2%	105 258	66.8%	34 336	68.0%	(2.5%)
Other Materials	31 746	31 746	3 687	11.6%	2 696	8.5%	4 048	12.8%	10 431	32.9%	6 825	59.0%	(40.7%)
Contracted services	29 676	30 276	3 929	13.2%	6 760	22.8%	9 612	31.7%	20 301	67.1%	7 852	60.8%	22.4%
Transfers and grants	2 280	2 280	1 880	82.5%	285	12.5%	1 496	65.6%	3 661	160.6%	1 586	94.3%	(5.7%)
Other expenditure	228 839	222 388	33 566	14.7%	32 942	14.4%	27 821	12.5%	94 330	42.4%	26 537	47.0%	4.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 177	(849)	240 868		(49 971)		(40 140)		150 757		(45 833)		
Transfers recognised - capital	58 101	64 576	18 695	32.2%	13 494	23.2%	18 487	28.6%	50 676	78.5%	7 134	78.8%	159.1%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	59 278	63 727	259 563		(36 477)		(21 653)		201 433		(38 699)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	59 278	63 727	259 563		(36 477)		(21 653)		201 433		(38 699)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	59 278	63 727	259 563		(36 477)		(21 653)		201 433		(38 699)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	59 278	63 727	259 563		(36 477)		(21 653)		201 433		(38 699)		

Part 2: Capital Revenue and Expenditure

R thousands	2017/18 Budget Main appropriation	2017/18 Budget Adjusted Budget	2017/18 First Quarter Actual Expenditure	2017/18 First Quarter 1st Q as % of Main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter 2nd Q as % of Main appropriation	2017/18 Third Quarter Actual Expenditure	2017/18 Third Quarter 3rd Q as % of adjusted budget	2017/18 Year to Date Actual Expenditure	2017/18 Year to Date Total Expenditure as % of adjusted budget	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	137 512	166 599	23 924	17.4%	20 433	14.9%	30 839	18.5%	75 196	45.1%	12 927	63.1%	138.6%
National Government	32 578	31 620	10 995	33.7%	8 524	26.2%	3 877	12.3%	23 395	74.0%	4 702	34.8%	(17.6%)
Provincial Government	25 523	46 515	7 614	29.8%	6 049	23.7%	11 067	23.8%	24 730	53.2%	2 975	112.7%	272.1%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	58 101	78 136	18 609	32.0%	14 573	25.1%	14 944	19.1%	48 125	61.6%	7 677	76.8%	94.7%
Borrowing	38 570	35 033	2 891	7.5%	5 431	14.1%	6 586	18.8%	14 908	42.6%	973	69.4%	576.7%
Internally generated funds	40 842	53 431	2 424	5.9%	429	1.1%	9 309	17.4%	12 162	22.8%	4 277	35.7%	117.7%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	137 512	166 599	23 924	17.4%	20 433	14.9%	30 839	18.5%	75 196	45.1%	12 927	63.1%	138.6%
Governance and Administration	10 350	7 746	603	5.8%	483	4.7%	1 822	23.5%	2 908	37.5%	695	35.8%	162.0%
Executive & Council	3 860	2 677	497	12.9%	7	.2%	397	14.8%	901	33.6%	575	46.1%	(30.9%)
Budget & Treasury Office	6 490	-	102	1.6%	58	.9%	11	-	171	-	1	.6%	623.6%
Corporate Services	-	5 069	4	-	418	-	1 414	27.9%	1 836	36.2%	119	26.4%	1 089.8%
Community and Public Safety	40 131	56 815	12 567	31.3%	9 854	24.6%	11 728	20.6%	34 149	60.1%	3 826	97.5%	206.5%
Community & Social Services	16 117	15 923	4 763	29.6%	3 658	22.7%	1 006	6.3%	9 426	59.2%	1 208	70.4%	(16.7%)
Sport And Recreation	2 000	2 785	652	32.6%	244	12.2%	528	19.0%	1 425	51.1%	32	59.4%	1 545.9%
Public Safety	-	1 306	1 256	-	-	-	-	-	1 256	96.2%	-	-	-
Housing	22 014	36 800	5 896	26.8%	5 952	27.0%	10 194	27.7%	22 042	59.9%	2 586	105.3%	294.2%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	14 253	4 903	2 051	14.4%	-	-	449	9.2%	2 500	51.0%	373	59.3%	20.3%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	14 253	4 903	2 051	14.4%	-	-	449	9.2%	2 500	51.0%	373	63.9%	20.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	72 778	97 136	8 703	12.0%	10 096	13.9%	16 840	17.3%	35 639	36.7%	8 032	39.5%	109.7%
Electricity	23 894	28 561	237	1.0%	1 393	5.8%	5 967	20.9%	7 597	26.6%	3 050	37.5%	95.6%
Water	26 132	43 749	7 793	29.8%	5 179	19.8%	7 559	17.3%	20 531	46.9%	2 443	29.1%	209.4%
Waste Water Management	19 553	19 126	673	3.4%	3 517	18.0%	2 527	13.2%	6 718	35.1%	2 387	57.8%	5.9%
Waste Management	3 200	5 700	-	-	6	.2%	787	13.8%	794	13.9%	152	31.7%	416.8%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	841 635	809 494	248 181	29.5%	212 586	25.3%	204 030	25.2%	664 796	82.1%	181 651	86.6%	12.3%
Property rates, penalties and collection charges	190 205	194 816	66 667	35.1%	41 964	22.1%	34 910	17.9%	143 542	73.7%	31 445	78.9%	11.0%
Service charges	326 529	309 285	72 448	22.2%	64 897	19.9%	65 742	21.3%	203 087	65.7%	66 732	66.4%	(1.5%)
Other revenue	113 149	97 032	48 711	43.1%	47 662	42.1%	42 219	43.5%	138 592	142.8%	38 398	422.3%	10.0%
Government - operating	140 596	134 629	46 028	32.7%	40 253	28.6%	39 792	29.6%	126 072	93.6%	30 913	98.9%	28.7%
Government - capital	58 101	51 630	12 172	20.9%	15 565	26.8%	18 319	35.5%	46 056	89.2%	12 287	52.1%	49.1%
Interest	13 055	22 103	2 156	16.5%	2 244	17.2%	3 048	13.8%	7 447	33.7%	1 876	26.0%	62.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(698 089)	(796 156)	(215 516)	30.9%	(169 798)	24.3%	(158 126)	19.9%	(543 440)	68.3%	(133 683)	79.2%	18.3%
Suppliers and employees	(676 307)	(766 286)	(212 624)	31.4%	(165 166)	24.4%	(154 485)	20.2%	(532 275)	69.5%	(129 320)	79.5%	19.5%
Finance charges	(19 502)	(20 106)	(2 779)	14.2%	(4 395)	22.5%	(3 022)	15.0%	(10 195)	50.7%	(2 795)	59.8%	8.1%
Transfers and grants	(2 280)	(9 763)	(114)	5.0%	(238)	10.4%	(619)	6.3%	(970)	9.9%	(1 569)	92.8%	(60.6%)
Net Cash from/(used) Operating Activities	143 546	13 339	32 665	22.8%	42 787	29.8%	45 904	344.1%	121 356	909.8%	47 968	136.5%	(4.3%)
Cash Flow from Investing Activities													
Receipts	500	500	494	98.7%	534	106.7%	511	102.1%	1 538	307.5%	743	(116.5%)	(31.2%)
Proceeds on disposal of PPE	500	500	-	-	-	-	-	-	-	-	528	96.5%	(100.0%)
Decrease in non-current debtors	-	-	494	-	534	-	511	-	1 538	-	215	403.3%	137.6%
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(137 512)	(163 867)	(23 965)	17.4%	(20 493)	14.9%	(30 647)	18.7%	(75 104)	45.8%	(12 475)	62.7%	145.7%
Capital assets	(137 512)	(163 867)	(23 965)	17.4%	(20 493)	14.9%	(30 647)	18.7%	(75 104)	45.8%	(12 475)	62.7%	145.7%
Net Cash from/(used) Investing Activities	(137 012)	(163 367)	(23 471)	17.1%	(19 959)	14.6%	(30 136)	18.4%	(73 566)	45.0%	(11 732)	59.8%	156.9%
Cash Flow from Financing Activities													
Receipts	39 300	35 756	3 804	9.7%	360	.9%	(3 373)	(9.4%)	791	2.2%	7 983	47.5%	(142.2%)
Short term loans	-	-	3 600	-	-	-	(3 553)	-	47	-	(3 613)	-	(1.7%)
Borrowing long term/refinancing	38 570	35 033	-	-	-	-	-	-	-	-	11 462	46.3%	(100.0%)
Increase (decrease) in consumer deposits	731	723	204	27.9%	360	49.3%	180	24.9%	744	102.8%	134	66.3%	34.0%
Payments	(14 117)	(14 117)	(2 265)	16.0%	(4 360)	30.9%	(3 373)	23.9%	(9 997)	70.8%	(2 646)	77.7%	27.5%
Repayment of borrowing	(14 117)	(14 117)	(2 265)	16.0%	(4 360)	30.9%	(3 373)	23.9%	(9 997)	70.8%	(2 646)	77.7%	27.5%
Net Cash from/(used) Financing Activities	25 183	21 639	1 539	6.1%	(4 000)	(15.9%)	(6 745)	(31.2%)	(9 206)	(42.5%)	5 338	27.5%	(226.4%)
Net Increase/(Decrease) in cash held	31 717	(128 390)	10 732	33.8%	18 828	59.4%	9 022	(7.0%)	38 583	(30.1%)	41 573	(1 453.7%)	(78.3%)
Cash/cash equivalents at the year begin:	75 566	108 213	106 972	141.6%	117 704	155.8%	136 533	126.2%	106 972	98.9%	96 298	100.0%	41.8%
Cash/cash equivalents at the year end:	107 284	(20 177)	117 704	109.7%	136 533	127.3%	145 555	(721.4%)	145 555	(721.4%)	137 871	193.4%	5.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	9 165	16.4%	2 730	4.9%	1 507	2.7%	42 367	76.0%	55 769	26.4%	4	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	14 768	60.8%	1 527	6.3%	670	2.8%	7 314	30.1%	24 279	11.5%	1	-	-
Receivables from Non-exchange Transactions - Property Rates	14 741	25.0%	1 857	3.1%	1 050	1.8%	41 356	70.1%	59 004	28.0%	69	.1%	-
Receivables from Exchange Transactions - Waste Water Management	1 639	8.5%	303	1.6%	407	2.1%	17 004	87.9%	19 353	9.2%	3	-	-
Receivables from Exchange Transactions - Waste Management	1 722	8.2%	349	1.7%	292	1.4%	18 584	88.7%	20 948	9.9%	10	-	-
Receivables from Exchange Transactions - Property Rental Debtors	510	7.6%	87	1.3%	70	1.0%	6 031	90.0%	6 698	3.2%	69	1.0%	-
Interest on Arrear Debtor Accounts	2 657	8.5%	1 302	4.2%	1 246	4.0%	25 916	83.3%	31 120	14.8%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(10 695)	171.2%	469	(7.5%)	76	(1.2%)	3 902	(62.4%)	(6 248)	(3.0%)	-	-	-
Total By Income Source	34 506	16.4%	8 624	4.1%	5 319	2.5%	162 475	77.0%	210 923	100.0%	157	.1%	-
Debtors Age Analysis By Customer Group													
Organs of State	(525)	(32.0%)	117	7.2%	68	4.1%	1 978	120.7%	1 638	.8%	-	-	-
Commercial	10 994	29.9%	1 529	4.2%	903	2.5%	23 383	63.5%	36 809	17.5%	-	-	-
Households	22 379	13.9%	6 501	4.0%	4 109	2.5%	128 380	79.6%	161 369	76.5%	157	.1%	-
Other	1 658	14.9%	476	4.3%	240	2.2%	8 734	78.6%	11 107	5.3%	-	-	-
Total By Customer Group	34 506	16.4%	8 624	4.1%	5 319	2.5%	162 475	77.0%	210 923	100.0%	157	.1%	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	244	100.0%	-	-	-	-	-	-	244	4.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 829	99.2%	38	.8%	-	-	-	-	4 866	95.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	5 072	99.3%	38	.7%	-	-	-	-	5 110	100.0%

Contact Details

Municipal Manager	Mr Kam Chetty	044 302 6590
Financial Manager	Mr Mbulelo Memani	044 302 6463

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: EDEN (DC4)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	345 229	376 580	76 631	22.2%	86 082	24.9%	67 965	18.0%	230 677	61.3%	46 355	48.5%	46.6%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3 507	3 517	71	2.0%	-	-	17	.5%	88	2.5%	390	86.2%	(95.6%)
Interest earned - external investments	11 124	9 211	-	-	678	6.1%	3 148	34.2%	3 826	41.5%	3 631	89.7%	(13.3%)
Interest earned - outstanding debtors	846	846	-	-	-	-	-	-	-	-	282	113.4%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	314	-	-	-	-	-	35	-	35	-	-	-	(100.0%)
Agency services	15 300	15 300	-	-	-	-	12 745	83.3%	12 745	83.3%	2 830	67.0%	350.3%
Transfers recognised - operational	152 945	148 055	64 921	42.4%	49 261	32.2%	40 243	27.2%	154 425	104.3%	35 944	89.8%	12.0%
Other own revenue	161 193	199 651	11 638	7.2%	36 142	22.4%	11 777	5.9%	59 558	29.8%	3 277	5.3%	259.4%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	342 764	371 899	47 374	13.8%	93 061	27.2%	55 404	14.9%	195 838	52.7%	50 550	36.2%	9.6%
Employee related costs	118 903	128 751	27 393	23.0%	33 645	28.3%	30 494	23.7%	91 532	71.1%	24 293	72.5%	25.5%
Remuneration of councillors	10 815	10 815	2 613	24.2%	2 771	25.6%	3 174	29.3%	8 558	79.1%	1 954	70.4%	62.4%
Debt impairment	1 121	1 521	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3 070	3 060	307	10.0%	615	20.0%	-	-	922	30.1%	733	53.4%	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	15 896	33 170	1 374	8.6%	4 693	29.5%	3 287	9.9%	9 354	28.2%	4 044	59.2%	(18.7%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	192 959	194 582	15 687	8.1%	51 337	26.6%	18 449	9.5%	85 473	43.9%	19 526	14.6%	(5.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 464	4 680	29 257		(6 979)		12 561		34 839		(4 195)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	2 464	4 680	29 257		(6 979)		12 561		34 839		(4 195)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	2 464	4 680	29 257		(6 979)		12 561		34 839		(4 195)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 464	4 680	29 257		(6 979)		12 561		34 839		(4 195)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 464	4 680	29 257		(6 979)		12 561		34 839		(4 195)		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	2 459	4 677	-	-	182	7.4%	669	14.3%	852	18.2%	135	11.7%	394.1%
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 459	4 677	-	-	182	7.4%	669	14.3%	852	18.2%	113	11.4%	494.2%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	23	-	(100.0%)
Capital Expenditure Standard Classification	2 459	4 677	-	-	182	7.4%	669	14.3%	852	18.2%	135	11.7%	394.1%
Governance and Administration	700	2 054	-	-	154	21.9%	444	21.6%	597	29.1%	93	2.7%	375.2%
Executive & Council	350	1 071	-	-	122	34.9%	21	2.0%	143	13.4%	-	-	(100.0%)
Budget & Treasury Office	350	-	-	-	-	-	-	-	-	-	12	67.4%	(100.0%)
Corporate Services	-	983	-	-	31	-	423	43.0%	454	46.2%	82	9.9%	416.3%
Community and Public Safety	1 650	2 450	-	-	29	1.7%	192	7.8%	220	9.0%	42	18.1%	355.7%
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 100	1 100	-	-	29	2.6%	119	10.8%	148	13.4%	13	33.9%	798.8%
Public Safety	519	1 319	-	-	-	-	73	5.5%	73	5.5%	1	3.6%	7 098.1%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	31	31	-	-	-	-	-	-	-	-	28	46.1%	(100.0%)
Economic and Environmental Services	109	173	-	-	-	-	34	19.6%	34	19.6%	-	78.9%	(100.0%)
Planning and Development	-	64	-	-	-	-	34	52.8%	34	52.8%	-	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	109	109	-	-	-	-	-	-	-	-	-	78.9%	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	345 230	374 580	76 631	22.2%	86 082	24.9%	67 965	18.1%	230 677	61.6%	46 355	48.5%	46.6%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	180 315	208 325	11 710	6.5%	36 142	20.0%	24 574	11.8%	72 426	34.8%	6 498	10.2%	278.2%
Government - operating	152 945	153 325	64 921	42.4%	49 261	32.2%	40 243	26.2%	154 425	100.7%	35 944	101.7%	12.0%
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	11 970	12 930	-	-	678	5.7%	3 148	24.3%	3 826	29.6%	3 913	98.1%	(19.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(338 572)	(355 469)	(47 373)	14.0%	(92 872)	27.4%	(55 387)	15.6%	(195 633)	55.0%	(50 517)	36.5%	9.6%
Suppliers and employees	(338 572)	(355 469)	(47 373)	14.0%	(92 872)	27.4%	(55 387)	15.6%	(195 633)	55.0%	(50 517)	36.5%	9.6%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	6 658	19 111	29 257	439.4%	(6 790)	(102.0%)	12 578	65.8%	35 045	183.4%	(4 162)	(381.3%)	(402.2%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	(90 000)	-	(14 368)	-	(104 368)	-	168 521	-	(108.5%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	(90 000)	-	(14 368)	-	(104 368)	-	168 521	-	(108.5%)
Payments	(2 459)	(4 677)	-	-	(182)	7.4%	(670)	14.3%	(852)	18.2%	(135)	11.7%	394.3%
Capital assets	(2 459)	(4 677)	-	-	(182)	7.4%	(670)	14.3%	(852)	18.2%	(135)	11.7%	394.3%
Net Cash from/(used) Investing Activities	(2 459)	(4 677)	-	-	(90 182)	3 667.4%	(15 038)	321.6%	(105 221)	2 250.0%	168 386	142.9%	(108.9%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	4 199	14 434	29 257	696.8%	(96 973)	(2 309.4%)	(2 460)	(17.0%)	(70 176)	(486.2%)	164 223	(165.8%)	(101.5%)
Cash/cash equivalents at the year begin:	155 334	155 334	137 587	88.6%	166 844	107.4%	69 872	45.0%	137 587	88.6%	11 401	103.7%	512.9%
Cash/cash equivalents at the year end:	159 533	169 768	166 844	104.6%	69 872	43.8%	67 411	39.7%	67 411	39.7%	175 624	138.3%	(61.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	18	1.1%	26	1.6%	40	2.4%	1 573	94.9%	1 657	7.7%	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 006	5.1%	294	1.5%	173	.9%	18 392	92.6%	19 865	92.3%	-	-	-
Total By Income Source	1 024	4.8%	320	1.5%	213	1.0%	19 965	92.8%	21 522	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	18	1.1%	26	1.6%	40	2.4%	1 573	94.9%	1 657	7.7%	-	-	-
Other	1 006	5.1%	294	1.5%	173	.9%	18 392	92.6%	19 865	92.3%	-	-	-
Total By Customer Group	1 024	4.8%	320	1.5%	213	1.0%	19 965	92.8%	21 522	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	62	15.9%	265	67.8%	47	12.0%	17	4.3%	390	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	62	15.9%	265	67.8%	47	12.0%	17	4.3%	390	100.0%

Contact Details

Municipal Manager	Mr Monde Stratu	044 803 1315
Financial Manager	Ms Louise Hoek	044 803 1449

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: LAINGSBURG (WC051)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	76 100	76 100	10 423	13.7%	28 377	37.3%	14 890	19.6%	53 689	70.6%	15 267	70.4%	(2.5%)
Property rates	4 151	4 151	4 247	102.3%	(76)	(1.8%)	(23)	(.5%)	4 147	99.9%	(236)	99.3%	(90.4%)
Property rates - penalties and collection charges	-	-	0		77	-	69	-	145	-	90	120.9%	(23.9%)
Service charges - electricity revenue	13 369	13 369	431	3.2%	4 172	31.2%	2 583	19.3%	7 186	53.7%	3 069	81.1%	(15.8%)
Service charges - water revenue	2 303	2 303	29	1.3%	918	39.9%	(798)	(34.7%)	149	6.5%	(97)	29.3%	720.3%
Service charges - sanitation revenue	1 509	1 509	5	.3%	869	57.6%	632	41.9%	1 506	99.8%	(48)	52.1%	(1 420.1%)
Service charges - refuse revenue	1 297	1 297	3	.2%	739	57.0%	(87)	(6.7%)	655	50.5%	328	71.3%	(126.6%)
Service charges - other	2	2	1	69.8%	7	401.1%	10	579.1%	19	1 050.0%	51	149.3%	(79.5%)
Rental of facilities and equipment	733	733	(42)	(5.7%)	290	39.5%	278	37.9%	525	71.7%	230	74.0%	20.9%
Interest earned - external investments	820	820	(34)	(4.2%)	307	37.5%	226	27.5%	499	60.9%	134	65.6%	68.3%
Interest earned - outstanding debtors	40	40	4	10.5%	74	184.6%	75	188.1%	153	383.2%	(12)	(224.6%)	(731.6%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	32 532	32 532	1	-	15 900	48.9%	7 952	24.4%	23 853	73.3%	9 184	76.9%	(13.4%)
Licences and permits	1 077	1 077	106	9.9%	272	25.3%	312	29.0%	691	64.2%	285	267.2%	9.5%
Agency services	123	123	2	1.6%	30	24.8%	37	30.5%	70	56.8%	35	84.2%	6.8%
Transfers recognised - operational	17 973	17 973	5 669	31.5%	4 620	25.7%	3 505	19.5%	13 794	76.7%	2 228	50.9%	57.3%
Other own revenue	172	172	1	.6%	178	103.9%	118	69.0%	298	173.5%	26	23.8%	352.0%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	86 025	86 025	10 023	11.7%	29 901	34.8%	16 641	19.3%	56 565	65.8%	22 805	61.7%	(27.0%)
Employee related costs	23 819	23 819	2 643	11.1%	7 099	29.8%	4 980	20.9%	14 722	61.8%	4 682	68.2%	6.4%
Remuneration of councillors	2 790	2 790	414	14.8%	768	27.5%	674	24.1%	1 855	66.5%	604	70.8%	11.5%
Debt impairment	-	-	1 524	-	14 828	-	6 433	-	22 784	-	6 300	74.8%	2.1%
Depreciation and asset impairment	8 114	8 114	(265)	(3.3%)	-	-	-	-	(265)	(3.3%)	5 360	43.4%	(100.0%)
Finance charges	7	7	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	6 854	6 854	1 897	27.7%	2 547	37.2%	1 763	25.7%	6 206	90.5%	1 600	76.1%	10.2%
Other Materials	951	951	-	-	-	-	-	-	-	-	-	-	-
Contracted services	5 603	5 603	28	.5%	584	10.4%	879	15.7%	1 490	26.6%	848	31.8%	3.7%
Transfers and grants	447	447	1 167	261.0%	1 455	325.6%	(2 003)	(448.2%)	619	138.4%	622	41.4%	(421.8%)
Other expenditure	37 440	37 440	2 615	7.0%	2 621	7.0%	3 916	10.5%	9 152	24.4%	2 789	58.8%	40.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(9 925)	(9 925)	400		(1 524)		(1 751)		(2 875)		(7 539)		
Transfers recognised - capital	8 654	8 654	1 995	23.1%	6 319	73.0%	56	.7%	8 371	96.7%	296	47.8%	(80.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(1 271)	(1 271)	2 395		4 795		(1 695)		5 496		(7 243)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(1 271)	(1 271)	2 395		4 795		(1 695)		5 496		(7 243)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(1 271)	(1 271)	2 395		4 795		(1 695)		5 496		(7 243)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(1 271)	(1 271)	2 395		4 795		(1 695)		5 496		(7 243)		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	9 115	16 118	672	7.4%	3 652	40.1%	525	3.3%	4 849	30.1%	419	45.3%	25.2%
National Government	8 321	8 817	-	-	2 135	25.7%	468	5.3%	2 602	29.5%	273	50.1%	71.6%
Provincial Government	-	7 300	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	8 321	16 117	-	-	2 135	25.7%	468	2.9%	2 602	16.1%	273	50.1%	71.6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	794	1	672	84.7%	(672)	(84.7%)	57	5 742.0%	58	5 769.1%	147	13.2%	(60.9%)
Public contributions and donations	-	-	-	-	2 189	-	-	-	2 189	-	-	-	-
Capital Expenditure Standard Classification	9 115	16 118	672	7.4%	3 652	40.1%	525	3.3%	4 849	30.1%	419	45.3%	25.2%
Governance and Administration	74	1	672	908.7%	(672)	(908.7%)	57	5 742.0%	57	5 742.0%	120	24.9%	(52.2%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	74	1	-	-	-	-	-	-	-	-	-	11.2%	-
Corporate Services	-	-	672	-	(672)	-	57	-	57	-	120	22.4%	(52.2%)
Community and Public Safety	470	948	-	-	-	-	-	-	-	-	38	99.0%	(100.0%)
Community & Social Services	280	174	-	-	-	-	-	-	-	-	38	68.8%	(100.0%)
Sport And Recreation	140	774	-	-	-	-	-	-	-	-	-	17.7%	-
Public Safety	50	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	790.9%	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	770	-	-	-	532	69.1%	245	-	777	-	67	40.5%	265.2%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	770	-	-	-	532	69.1%	245	-	777	-	67	40.5%	265.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	7 801	15 169	-	-	3 792	48.6%	223	1.5%	4 015	26.5%	195	30.3%	14.6%
Electricity	2 000	1 995	-	-	2 132	106.6%	82	4.1%	2 214	110.9%	58	93.4%	41.3%
Water	5 641	13 174	-	-	1 660	29.4%	141	1.1%	1 802	13.7%	110	2.5%	28.5%
Waste Water Management	160	-	-	-	-	-	-	-	-	-	27	35.7%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	55 021	63 442	20 243	36.8%	16 903	30.7%	21 228	33.5%	58 375	92.0%	12 793	79.2%	65.9%
Property rates, penalties and collection charges	3 388	2 764	64	1.9%	1 566	46.2%	697	25.2%	2 328	84.2%	239	64.5%	192.2%
Service charges	15 706	12 342	3 489	22.2%	3 745	23.8%	3 743	30.3%	10 977	88.9%	4 094	74.9%	(8.6%)
Other revenue	8 564	9 676	4 531	52.9%	11 309	132.1%	13 081	135.2%	28 921	298.9%	(1 564)	82.3%	(936.6%)
Government - operating	17 853	21 486	8 082	45.3%	101	.6%	3 506	16.3%	11 689	54.4%	4 821	76.9%	(27.3%)
Government - capital	8 654	16 117	3 993	46.1%	-	-	-	-	3 993	24.8%	5 174	101.9%	(100.0%)
Interest	857	1 059	84	9.8%	182	21.2%	201	19.0%	467	44.1%	29	21.8%	595.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(51 972)	(52 319)	(14 620)	28.1%	(10 957)	21.1%	(12 794)	24.5%	(38 371)	73.3%	(11 826)	70.7%	8.2%
Suppliers and employees	(49 585)	(52 001)	(14 103)	28.4%	(10 519)	21.2%	(15 821)	30.4%	(40 443)	77.8%	(11 914)	132.5%	32.8%
Finance charges	-	(7)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(2 388)	(311)	(517)	21.6%	(438)	18.3%	3 027	(972.0%)	2 072	(665.4%)	87	(.7%)	3 365.4%
Net Cash from/(used) Operating Activities	3 049	11 124	5 623	184.4%	5 946	195.0%	8 434	75.8%	20 003	179.8%	966	227.0%	773.1%
Cash Flow from Investing Activities													
Receipts	-	400	400	-	-	-	-	-	400	100.0%	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	400	400	-	-	-	-	-	400	100.0%	-	-	-
Payments	(9 115)	(16 118)	(672)	7.4%	(3 652)	40.1%	(525)	3.3%	(4 849)	30.1%	(419)	36.1%	25.2%
Capital assets	(9 115)	(16 118)	(672)	7.4%	(3 652)	40.1%	(525)	3.3%	(4 849)	30.1%	(419)	36.1%	25.2%
Net Cash from/(used) Investing Activities	(9 115)	(15 718)	(272)	3.0%	(3 652)	40.1%	(525)	3.3%	(4 449)	28.3%	(419)	36.1%	25.2%
Cash Flow from Financing Activities													
Receipts	24	24	22	93.2%	14	60.2%	10	40.8%	47	194.2%	29	355.1%	(65.8%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	24	24	22	93.2%	14	60.2%	10	40.8%	47	194.2%	29	355.1%	(65.8%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	24	24	22	93.2%	14	60.2%	10	40.8%	47	194.2%	29	355.1%	(65.8%)
Net Increase/(Decrease) in cash held	(6 042)	(4 570)	5 373	(88.9%)	2 308	(38.2%)	7 919	(173.3%)	15 600	(341.4%)	575	(18.7%)	1 276.8%
Cash/cash equivalents at the year begin:	(8 712)	5 875	9 964	(114.4%)	15 338	(176.1%)	17 646	300.3%	9 964	169.6%	11 528	65.6%	53.1%
Cash/cash equivalents at the year end:	(14 754)	1 306	15 338	(104.0%)	17 646	(119.6%)	25 565	1 957.8%	25 565	1 957.8%	12 103	322.1%	111.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	179	23.8%	64	8.5%	52	6.9%	459	60.8%	754	8.9%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	979	40.0%	142	5.8%	132	5.4%	1 193	48.8%	2 447	28.8%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	141	5.4%	27	1.0%	52	2.0%	2 379	91.6%	2 598	30.6%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	(21)	(3.5%)	27	4.5%	52	8.7%	545	90.3%	603	7.1%	-	-	-
Receivables from Exchange Transactions - Waste Management	117	30.0%	22	5.7%	30	7.8%	221	56.5%	391	4.6%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	87	14.9%	41	7.1%	73	12.6%	378	65.3%	579	6.8%	-	-	-
Interest on Arrear Debtor Accounts	-	-	1 064	100.0%	-	-	-	-	1 064	12.5%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4	7.8%	(212)	(377.0%)	(163)	(289.9%)	428	759.1%	56	.7%	-	-	-
Total By Income Source	1 487	17.5%	1 176	13.8%	229	2.7%	5 602	66.0%	8 492	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	9	.6%	53	3.9%	21	1.5%	1 297	94.0%	1 380	16.3%	-	-	-
Commercial	551	57.4%	41	4.2%	48	5.0%	321	33.4%	961	11.3%	-	-	-
Households	545	11.9%	838	18.3%	86	1.9%	3 103	67.9%	4 572	53.8%	-	-	-
Other	381	24.1%	243	15.4%	74	4.7%	881	55.8%	1 580	18.6%	-	-	-
Total By Customer Group	1 487	17.5%	1 176	13.8%	229	2.7%	5 602	66.0%	8 492	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	291	100.0%	-	-	-	-	-	-	291	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	291	100.0%	-	-	-	-	-	-	291	100.0%

Contact Details

Municipal Manager	Ms AS Groenewald (Alida) - Acting MM	023 551 1019
Financial Manager	Mrs A S Groenewald (Alida)	023 551 1019

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: PRINCE ALBERT (WC052)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	68 652	70 995	17 217	25.1%	10 029	14.6%	14 816	20.9%	42 063	59.2%	20 645	62.4%	(28.2%)
Property rates	3 060	3 060	1 402	45.8%	569	18.6%	589	19.2%	2 560	83.6%	536	84.5%	9.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	13 565	13 185	3 379	24.9%	3 106	22.9%	3 615	27.4%	10 100	76.6%	3 398	64.2%	6.4%
Service charges - water revenue	3 826	3 155	692	18.1%	805	21.0%	947	30.0%	2 443	77.4%	1 098	59.3%	(13.8%)
Service charges - sanitation revenue	2 637	2 594	741	28.1%	711	27.0%	700	27.0%	2 151	82.9%	665	46.9%	5.3%
Service charges - refuse revenue	1 479	1 433	387	26.2%	383	25.9%	358	25.0%	1 128	78.7%	363	44.4%	(1.4%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	438	462	146	33.3%	92	21.0%	154	33.4%	392	84.9%	97	74.8%	59.0%
Interest earned - external investments	1 060	2 380	639	60.3%	610	57.5%	738	31.0%	1 987	83.5%	808	109.9%	(8.6%)
Interest earned - outstanding debtors	780	530	115	14.8%	137	17.6%	156	29.5%	409	77.2%	80	68.2%	96.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	4 013	3 713	934	23.3%	2 039	50.8%	247	6.6%	3 220	86.7%	4 749	143.5%	(94.8%)
Licences and permits	180	208	16	8.6%	65	36.3%	39	18.9%	120	57.8%	61	84.3%	(35.1%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	36 050	35 098	8 563	23.8%	1 363	3.8%	6 030	17.2%	15 956	45.5%	7 619	48.8%	(20.8%)
Other own revenue	1 565	5 178	203	13.0%	149	9.5%	1 244	24.0%	1 596	30.8%	1 173	56.6%	6.0%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	68 352	71 102	12 923	18.9%	29 080	42.5%	20 300	28.6%	62 302	87.6%	20 975	84.5%	(3.2%)
Employee related costs	18 610	17 891	3 795	20.4%	4 190	22.5%	3 898	21.8%	11 882	66.4%	2 949	64.7%	32.2%
Remuneration of councillors	2 915	2 915	662	22.7%	669	22.9%	688	23.6%	2 019	69.3%	648	73.3%	6.2%
Debt impairment	5 449	5 449	712	13.1%	712	13.1%	712	13.1%	2 137	39.2%	557	79.9%	28.0%
Depreciation and asset impairment	2 813	2 813	703	25.0%	703	25.0%	732	26.0%	2 139	76.0%	776	71.2%	(5.7%)
Finance charges	85	20	-	-	-	-	-	-	-	-	-	5.4%	-
Bulk purchases	8 474	7 900	2 221	26.2%	1 591	18.8%	2 766	35.0%	6 578	83.3%	1 737	67.7%	59.3%
Other Materials	2 034	1 976	-	-	-	-	-	-	-	-	-	-	-
Contracted services	18 258	7 668	-	-	-	-	-	-	-	-	6	6.2%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	9 714	24 470	4 829	49.7%	21 215	218.4%	11 503	47.0%	37 547	153.4%	14 302	109.5%	(19.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	300	(107)	4 294		(19 050)		(5 484)		(20 240)		(330)		
Transfers recognised - capital	-	-	1 726	-	9 191	-	10 738	-	21 655	-	753	11.4%	1 325.8%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	300	(107)	6 020		(9 860)		5 255		1 415		423		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	300	(107)	6 020		(9 860)		5 255		1 415		423		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	300	(107)	6 020		(9 860)		5 255		1 415		423		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	300	(107)	6 020		(9 860)		5 255		1 415		423		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	8 529	17 383	1 793	21.0%	359	4.2%	2 777	16.0%	4 929	28.4%	1 384	25.2%	100.7%
National Government	8 229	8 228	1 793	21.8%	359	4.4%	2 777	33.8%	4 929	59.9%	1 383	29.0%	100.8%
Provincial Government	-	2 000	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	300	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	8 529	10 228	1 793	21.0%	359	4.2%	2 777	27.2%	4 929	48.2%	1 383	26.5%	100.8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	7 155	-	-	-	-	-	-	-	-	0	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	8 529	17 383	1 793	21.0%	359	4.2%	2 777	16.0%	4 929	28.4%	1 384	25.2%	100.7%
Governance and Administration	300	1 725	-	-	-	-	-	-	-	-	-	.4%	-
Executive & Council	-	1 190	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	300	535	-	-	-	-	-	-	-	-	-	4.9%	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	492	630	2	.3%	(5)	(1.0%)	3	.5%	(0)	-	767	24.4%	(99.6%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	492	630	2	.3%	-	-	-	-	2	.2%	767	862.6%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	(5)	-	3	-	(2)	-	-	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	4 648	3 396	1 791	38.5%	364	7.8%	1 632	48.0%	3 787	111.5%	373	430.1%	338.0%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	4 648	3 396	1 791	38.5%	364	7.8%	1 632	48.0%	3 787	111.5%	373	430.1%	338.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	3 088	11 632	-	-	-	-	1 142	9.8%	1 142	9.8%	244	14.3%	368.6%
Electricity	1 000	4 550	-	-	-	-	1 142	25.1%	1 142	25.1%	63	45.6%	1 727.4%
Water	1 500	2 000	-	-	-	-	-	-	-	-	-	46.7%	-
Waste Water Management	-	4 494	-	-	-	-	-	-	-	-	181	4.9%	(100.0%)
Waste Management	588	588	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	68 652	79 224	20 746	30.2%	15 781	23.0%	22 675	28.6%	59 202	74.7%	13 463	41.7%	68.4%
Property rates, penalties and collection charges	3 060	16 245	1 030	33.7%	728	23.8%	608	3.7%	2 365	14.6%	561	81.2%	8.3%
Service charges	21 508	7 644	4 090	19.0%	4 042	18.8%	4 616	60.4%	12 749	166.8%	4 998	90.9%	(7.6%)
Other revenue	6 598	37 686	541	8.2%	554	8.4%	1 274	3.4%	2 369	6.3%	2 389	40.6%	(46.6%)
Government - operating	35 646	5 178	9 807	27.5%	7 641	21.4%	13 695	264.5%	31 142	601.5%	3 269	30.3%	318.9%
Government - capital	-	8 228	4 640	-	2 189	-	1 780	21.6%	8 609	104.6%	1 920	9.7%	(7.3%)
Interest	1 840	530	639	34.7%	627	34.1%	702	132.4%	1 967	371.1%	326	57.8%	115.4%
Dividends	-	3 713	-	-	-	-	-	-	-	-	-	-	-
Payments	(68 352)	(75 903)	(10 348)	15.1%	(19 670)	28.8%	(16 232)	21.4%	(46 249)	60.9%	(804)	33.0%	1 919.5%
Suppliers and employees	(65 617)	(68 003)	(10 348)	15.8%	(19 670)	30.0%	(16 232)	23.9%	(46 249)	68.0%	(804)	58.6%	1 919.5%
Finance charges	(85)	(7 900)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(2 650)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	300	3 320	10 398	3 464.8%	(3 889)	(1 295.7%)	6 443	194.1%	12 953	390.1%	12 659	59.3%	(49.1%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(1 729)	-	(518)	-	(3 114)	-	(5 360)	-	(1 387)	25.4%	124.4%
Capital assets	-	-	(1 729)	-	(518)	-	(3 114)	-	(5 360)	-	(1 387)	25.4%	124.4%
Net Cash from/(used) Investing Activities	-	-	(1 729)	-	(518)	-	(3 114)	-	(5 360)	-	(1 387)	25.4%	124.4%
Cash Flow from Financing Activities													
Receipts	-	-	5	-	5	-	(1)	-	10	-	4	-	(116.6%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	5	-	5	-	(1)	-	10	-	4	-	(116.6%)
Payments	-	-	(22)	-	(22)	-	(22)	-	(66)	-	(22)	-	(.2%)
Repayment of borrowing	-	-	(22)	-	(22)	-	(22)	-	(66)	-	(22)	-	(.2%)
Net Cash from/(used) Financing Activities	-	-	(17)	-	(17)	-	(23)	-	(56)	-	(18)	-	26.3%
Net Increase/(Decrease) in cash held	300	3 320	8 653	2 883.3%	(4 423)	(1 473.8%)	3 307	99.6%	7 537	227.0%	11 254	177.0%	(70.6%)
Cash/cash equivalents at the year begin:	26 748	28 259	26 748	100.0%	35 401	132.3%	30 978	109.6%	26 748	94.7%	30 820	4 740.6%	.5%
Cash/cash equivalents at the year end:	27 048	31 579	35 401	130.9%	30 978	114.5%	34 285	108.6%	34 285	108.6%	42 073	456.2%	(18.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	287	9.4%	290	9.5%	209	6.9%	2 265	74.2%	3 051	33.8%	3	.1%	5 284
Trade and Other Receivables from Exchange Transactions - Electricity	455	25.3%	331	18.4%	123	6.8%	887	49.4%	1 796	19.9%	-	-	810
Receivables from Non-exchange Transactions - Property Rates	(17)	(1.5%)	34	3.1%	13	1.2%	1 061	97.3%	1 090	12.1%	0	-	354
Receivables from Exchange Transactions - Waste Water Management	(56)	(3.8%)	149	10.0%	131	8.8%	1 267	85.0%	1 492	16.5%	1	.1%	2 656
Receivables from Exchange Transactions - Waste Management	87	6.9%	103	8.2%	81	6.4%	988	78.5%	1 258	13.9%	2	.1%	2 452
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	1 413
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(96)	(28.3%)	12	3.4%	23	6.9%	400	117.9%	339	3.8%	-	-	200
Total By Income Source	660	7.3%	918	10.2%	580	6.4%	6 867	76.1%	9 026	100.0%	6	.1%	13 170
Debtors Age Analysis By Customer Group													
Organs of State	(118)	(27.0%)	77	17.6%	60	13.7%	419	95.7%	438	4.9%	-	-	-
Commercial	138	12.1%	169	14.8%	25	2.2%	809	70.9%	1 141	12.6%	-	-	-
Households	641	8.6%	672	9.0%	495	6.6%	5 639	75.7%	7 447	82.5%	6	.1%	13 170
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	660	7.3%	918	10.2%	580	6.4%	6 867	76.1%	9 026	100.0%	6	.1%	13 170

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	559	100.0%	-	-	-	-	-	-	559	5.9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	107	100.0%	-	-	-	-	-	-	107	1.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	8 816	100.0%	-	-	-	-	-	-	8 816	93.0%
Total	9 482	100.0%	-	-	-	-	-	-	9 482	100.0%

Contact Details

Municipal Manager	Mr H Mettler (Heinrich)	023 541 1320
Financial Manager	Mr J Neethling (Jannie)	023 541 1036

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BEAUFORT WEST (WC053)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	295 728	295 728	111 062	37.6%	28 180	9.5%	52 515	17.8%	191 756	64.8%	56 335	75.5%	(6.8%)
Property rates	34 775	34 775	33 809	97.2%	403	1.2%	(28)	(.1%)	34 183	98.3%	(0)	100.0%	17 533.3%
Property rates - penalties and collection charges	642	642	135	21.0%	142	22.1%	229	35.7%	507	78.9%	152	74.3%	50.8%
Service charges - electricity revenue	74 602	74 602	30 696	41.1%	3 378	4.5%	9 723	13.0%	43 797	58.7%	26 476	86.4%	(63.3%)
Service charges - water revenue	19 442	19 442	11 006	56.6%	3 595	18.5%	650	3.3%	15 250	78.4%	4 033	66.7%	(83.9%)
Service charges - sanitation revenue	14 531	14 531	4 951	34.1%	3 223	22.2%	3 206	22.1%	11 380	78.3%	2 973	77.9%	7.9%
Service charges - refuse revenue	7 490	7 490	2 185	29.2%	1 760	23.5%	1 756	23.4%	5 701	76.1%	1 633	76.1%	7.6%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 363	1 363	329	24.2%	350	25.6%	320	23.5%	999	73.3%	315	79.2%	1.6%
Interest earned - external investments	1 260	1 260	45	3.6%	270	21.4%	175	13.9%	490	38.9%	231	45.7%	(24.5%)
Interest earned - outstanding debtors	2 616	2 616	756	28.9%	654	25.0%	729	27.9%	2 139	81.8%	466	77.6%	56.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	44 785	44 785	2 573	5.7%	2 240	5.0%	1 800	4.0%	6 613	14.8%	4 083	22.8%	(55.9%)
Licences and permits	595	595	72	12.2%	84	14.1%	84	14.1%	240	40.4%	87	49.3%	(3.2%)
Agency services	680	680	215	31.6%	181	26.6%	182	26.8%	578	85.0%	178	77.4%	2.5%
Transfers recognised - operational	91 621	91 621	23 100	25.2%	10 021	10.9%	30 326	33.1%	63 447	69.2%	14 449	94.6%	109.9%
Other own revenue	1 326	1 326	1 191	89.8%	1 880	141.7%	3 362	253.5%	6 433	485.0%	1 260	45.2%	166.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	303 804	303 804	47 028	15.5%	71 105	23.4%	59 065	19.4%	177 199	58.3%	57 578	65.4%	2.6%
Employee related costs	93 514	93 514	20 908	22.4%	25 550	27.3%	22 309	23.9%	68 767	73.5%	19 974	76.2%	11.7%
Remuneration of councillors	5 385	5 385	1 255	23.3%	1 400	26.0%	1 554	28.9%	4 209	78.2%	1 290	71.0%	20.4%
Debt impairment	35 285	35 285	1 919	5.4%	1 919	5.4%	1 919	5.4%	5 757	16.3%	1 798	15.5%	6.7%
Depreciation and asset impairment	16 935	16 935	4 234	25.0%	4 234	25.0%	4 234	25.0%	12 701	75.0%	4 038	75.0%	4.8%
Finance charges	1 713	1 713	187	10.9%	1 359	79.3%	324	18.9%	1 870	109.1%	203	58.8%	59.6%
Bulk purchases	68 085	68 085	7 822	11.5%	19 149	28.1%	13 052	19.2%	40 023	58.8%	11 168	63.2%	16.9%
Other Materials	27 950	27 950	2 573	9.2%	4 861	17.4%	5 320	19.0%	12 755	45.6%	4 228	55.1%	25.8%
Contracted services	3 595	3 595	903	25.1%	1 785	49.6%	1 873	52.1%	4 560	126.8%	2 580	62.0%	(27.4%)
Transfers and grants	100	100	2	2.2%	-	-	9	8.5%	11	10.7%	60	93.1%	(85.8%)
Other expenditure	51 241	51 241	7 224	14.1%	10 849	21.2%	8 472	16.5%	26 545	51.8%	12 238	91.9%	(30.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(8 076)	(8 076)	64 034		(42 925)		(6 551)		14 558		(1 242)		
Transfers recognised - capital	14 640	14 640	17 496	119.5%	18 699	127.7%	18 765	128.2%	54 960	375.4%	10 228	37.4%	83.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	6 564	6 564	81 530		(24 227)		12 214		69 518		8 985		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	6 564	6 564	81 530		(24 227)		12 214		69 518		8 985		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	6 564	6 564	81 530		(24 227)		12 214		69 518		8 985		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	6 564	6 564	81 530		(24 227)		12 214		69 518		8 985		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	15 870	88 326	17 984	113.3%	19 029	119.9%	22 278	25.2%	59 291	67.1%	11 144	39.1%	99.9%
National Government	13 840	50 236	4 977	36.0%	4 611	33.3%	15 608	31.1%	25 196	50.2%	6 019	30.9%	159.3%
Provincial Government	800	35 490	12 519	1 564.9%	14 088	1 761.0%	3 157	8.9%	29 764	83.9%	4 209	44.7%	(25.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	14 640	85 726	17 496	119.5%	18 699	127.7%	18 765	21.9%	54 960	64.1%	10 228	37.4%	83.5%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 230	2 600	488	39.7%	330	26.9%	3 512	135.1%	4 331	166.6%	917	69.2%	283.1%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	15 870	88 326	17 984	113.3%	19 029	119.9%	22 278	25.2%	59 291	67.1%	11 144	39.1%	99.9%
Governance and Administration	680	1 404	487	71.6%	319	46.8%	179	12.8%	985	70.2%	30	35.5%	492.4%
Executive & Council	-	107	-	-	-	-	24	22.1%	24	22.1%	-	-	(100.0%)
Budget & Treasury Office	680	245	5	.7%	150	22.1%	21	8.5%	176	71.7%	-	-	(100.0%)
Corporate Services	-	1 052	482	-	168	-	135	12.8%	785	74.7%	30	35.7%	346.0%
Community and Public Safety	3 150	13 676	2 035	64.6%	4 113	130.6%	1 729	12.6%	7 877	57.6%	380	7.0%	354.6%
Community & Social Services	200	200	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	2 150	12 676	2 035	94.6%	4 113	191.3%	1 273	10.0%	7 421	58.5%	380	7.0%	234.8%
Public Safety	800	800	-	-	-	-	455	56.9%	455	56.9%	-	47.3%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	4 624	5 860	217	4.7%	139	3.0%	17	.3%	372	6.3%	2 353	31.5%	(99.3%)
Planning and Development	-	200	1	-	10	-	17	8.3%	28	13.9%	-	-	(100.0%)
Road Transport	4 624	5 660	216	4.7%	128	2.8%	-	-	344	6.1%	2 353	31.5%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	7 416	67 386	15 246	205.6%	14 459	195.0%	20 353	30.2%	50 057	74.3%	8 381	55.6%	142.8%
Electricity	4 030	6 800	-	-	-	-	20	.3%	20	.3%	740	35.8%	(97.3%)
Water	1 271	39 137	1 055	83.0%	1 663	130.8%	20 333	52.0%	23 051	58.9%	226	11.6%	8 881.8%
Waste Water Management	2 114	21 449	14 190	671.1%	12 796	605.2%	-	-	26 987	125.8%	7 078	66.0%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	336	100.0%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	273 432	273 432	88 679	32.4%	71 961	26.3%	92 315	33.8%	252 954	92.5%	64 652	78.0%	42.8%
Property rates, penalties and collection charges	33 292	33 292	8 769	26.3%	10 066	30.2%	5 122	15.4%	23 956	72.0%	4 975	71.6%	3.0%
Service charges	108 944	108 944	27 208	25.0%	26 979	24.8%	23 259	21.3%	77 445	71.1%	25 372	79.5%	(8.3%)
Other revenue	21 141	21 141	3 868	18.3%	4 266	20.2%	5 508	26.1%	13 642	64.5%	5 602	50.6%	(1.7%)
Government - operating	91 621	91 621	27 083	29.6%	10 126	11.1%	20 903	22.8%	58 112	63.4%	14 861	99.6%	40.7%
Government - capital	14 640	14 640	20 995	143.4%	19 642	134.2%	36 609	250.1%	77 246	527.6%	12 946	75.3%	182.8%
Interest	3 794	3 794	756	19.9%	883	23.3%	914	24.1%	2 553	67.3%	897	71.8%	1.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(249 740)	(249 740)	(40 875)	16.4%	(64 665)	25.9%	(52 868)	21.2%	(158 409)	63.4%	(51 742)	73.6%	2.2%
Suppliers and employees	(247 927)	(247 927)	(40 686)	16.4%	(63 593)	25.7%	(52 580)	21.2%	(156 860)	63.3%	(51 479)	73.7%	2.1%
Finance charges	(1 713)	(1 713)	(187)	10.9%	(1 072)	62.6%	(280)	16.4%	(1 539)	89.8%	(203)	58.8%	37.9%
Transfers and grants	(100)	(100)	(2)	2.2%	-	-	(9)	8.5%	(11)	10.7%	(60)	93.1%	(85.8%)
Net Cash from/(used) Operating Activities	23 692	23 692	47 804	201.8%	7 295	30.8%	39 446	166.5%	94 545	399.1%	12 911	97.5%	205.5%
Cash Flow from Investing Activities													
Receipts	(110)	(110)	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	(110)	(110)	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(15 870)	(15 870)	(17 984)	113.3%	(19 029)	119.9%	(22 278)	140.4%	(59 291)	373.6%	(11 144)	39.1%	99.9%
Capital assets	(15 870)	(15 870)	(17 984)	113.3%	(19 029)	119.9%	(22 278)	140.4%	(59 291)	373.6%	(11 144)	39.1%	99.9%
Net Cash from/(used) Investing Activities	(15 980)	(15 980)	(17 984)	112.5%	(19 029)	119.1%	(22 278)	139.4%	(59 291)	371.0%	(11 144)	38.8%	99.9%
Cash Flow from Financing Activities													
Receipts	60	60	(3)	(4.6%)	(0)	(.7%)	14	22.5%	10	17.2%	47	54.6%	(71.1%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	60	60	(3)	(4.6%)	(0)	(.7%)	14	22.5%	10	17.2%	47	54.6%	(71.1%)
Payments	(2 986)	(2 986)	(369)	12.4%	(287)	9.6%	(44)	1.5%	(700)	23.4%	(214)	(81.2%)	(79.3%)
Repayment of borrowing	(2 986)	(2 986)	(369)	12.4%	(287)	9.6%	(44)	1.5%	(700)	23.4%	(214)	(81.2%)	(79.3%)
Net Cash from/(used) Financing Activities	(2 926)	(2 926)	(371)	12.7%	(287)	9.8%	(31)	1.0%	(689)	23.6%	(167)	(68.4%)	(81.6%)
Net Increase/(Decrease) in cash held	4 786	4 786	29 448	615.3%	(12 021)	(251.2%)	17 138	358.1%	34 565	722.2%	1 599	(289.3%)	971.5%
Cash/cash equivalents at the year begin:	4 413	4 413	4 413	100.0%	33 861	767.3%	21 840	494.9%	4 413	100.0%	36 007	73.8%	(39.3%)
Cash/cash equivalents at the year end:	9 199	9 199	33 861	368.1%	21 840	237.4%	38 978	423.7%	38 978	423.7%	37 607	417.7%	3.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	3 485	34.6%	660	6.6%	426	4.2%	5 493	54.6%	10 064	10.8%	-	-	749
Trade and Other Receivables from Exchange Transactions - Electricity	4 990	64.4%	1 147	14.8%	222	2.9%	1 393	18.0%	7 753	8.3%	-	-	274
Receivables from Non-exchange Transactions - Property Rates	1 944	17.8%	667	6.1%	464	4.2%	7 857	71.9%	10 931	11.7%	-	-	1 152
Receivables from Exchange Transactions - Waste Water Management	1 305	9.1%	665	4.6%	533	3.7%	11 829	82.5%	14 331	15.3%	-	-	2 074
Receivables from Exchange Transactions - Waste Management	709	8.2%	422	4.9%	351	4.1%	7 120	82.8%	8 601	9.2%	-	-	1 498
Receivables from Exchange Transactions - Property Rental Debtors	4	6.3%	4	5.3%	3	4.5%	59	83.9%	70	.1%	-	-	10
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 177	2.8%	1 064	2.5%	688	1.6%	38 891	93.0%	41 819	44.7%	-	-	-
Total By Income Source	13 615	14.6%	4 628	4.9%	2 686	2.9%	72 641	77.6%	93 570	100.0%	-	-	5 757
Debtors Age Analysis By Customer Group													
Organs of State	1 107	21.3%	960	18.4%	209	4.0%	2 930	56.3%	5 207	5.6%	-	-	-
Commercial	2 299	35.4%	341	5.2%	196	3.0%	3 667	56.4%	6 503	7.0%	-	-	-
Households	7 099	10.0%	2 730	3.8%	1 985	2.8%	59 169	83.4%	70 983	75.9%	-	-	5 757
Other	3 110	28.6%	596	5.5%	297	2.7%	6 874	63.2%	10 877	11.6%	-	-	-
Total By Customer Group	13 615	14.6%	4 628	4.9%	2 686	2.9%	72 641	77.6%	93 570	100.0%	-	-	5 757

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	3 813	100.0%	-	-	-	-	-	-	3 813	68.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	970	100.0%	-	-	-	-	-	-	970	17.4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	320	41.2%	32	4.2%	0	-	423	54.5%	775	14.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	5 103	91.8%	32	.6%	0	-	423	7.6%	5 558	100.0%

Contact Details

Municipal Manager	Mr KJ Haarhoff	023 414 8100
Financial Manager	Mr C J Kymdell	023 414 8100

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CENTRAL KAROO (DC5)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Operating Revenue and Expenditure													
Operating Revenue	72 277	79 469	21 293	29.5%	19 000	26.3%	21 228	26.7%	61 521	77.4%	17 702	90.0%	19.9%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	72	200	19	26.9%	23	32.4%	23	11.7%	66	33.0%	18	98.9%	30.9%
Interest earned - external investments	550	610	158	28.7%	80	14.6%	157	25.7%	395	64.7%	170	92.9%	(7.5%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	9	-	4	-	-	-	13	-	-	-	-
Agency services	3 418	6 947	10 269	300.4%	6 934	202.9%	900	13.0%	18 103	260.6%	814	81.0%	10.6%
Transfers recognised - operational	26 705	36 182	10 758	40.3%	8 948	33.5%	9 192	25.4%	28 897	79.9%	5 850	95.4%	57.1%
Other own revenue	41 531	35 530	80	.2%	3 010	7.2%	10 956	30.8%	14 046	39.5%	10 850	86.1%	1.0%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	71 778	78 661	15 664	21.8%	20 663	28.8%	21 705	27.6%	58 032	73.8%	16 251	85.8%	33.6%
Employee related costs	36 117	42 327	9 016	25.0%	11 113	30.8%	8 809	20.8%	28 938	68.4%	4 324	75.6%	103.7%
Remuneration of councillors	3 846	-	539	14.0%	931	24.2%	1 048	-	2 518	-	809	91.1%	29.5%
Debt impairment	-	-	-	-	-	-	-	-	-	-	1	-	(100.0%)
Depreciation and asset impairment	251	494	-	-	161	64.3%	-	-	161	32.6%	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	214	18	-	77	-	(37)	(17.5%)	57	26.8%	-	-	(100.0%)
Contracted services	-	1 946	1 327	-	841	-	600	30.8%	2 768	142.3%	-	-	(100.0%)
Transfers and grants	-	772	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	31 564	32 908	4 765	15.1%	7 539	23.9%	11 285	34.3%	23 590	71.7%	11 116	88.9%	1.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	498	808	5 629		(1 663)		(476)		3 489		1 451		
Transfers recognised - capital	1 000	800	800	80.0%	70	7.0%	-	-	870	108.7%	1 300	100.0%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 498	1 608	6 429		(1 593)		(476)		4 359		2 751		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1 498	1 608	6 429		(1 593)		(476)		4 359		2 751		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 498	1 608	6 429		(1 593)		(476)		4 359		2 751		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 498	1 608	6 429		(1 593)		(476)		4 359		2 751		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Capital Revenue and Expenditure													
Source of Finance	1 155	1 341	2	.2%	56	4.8%	544	40.6%	602	44.9%	31	2.0%	1 670.4%
National Government	200	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	702	-	-	-	-	-	523	-	523	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	902	-	-	-	-	-	523	-	523	-	-	-	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	253	1 341	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	2	-	56	-	21	-	79	-	31	-	(31.6%)
Capital Expenditure Standard Classification	1 155	1 341	2	.2%	56	4.8%	544	40.6%	602	44.9%	31	2.0%	1 670.4%
Governance and Administration	290	134	2	.8%	56	19.1%	544	405.8%	602	448.9%	31	11.7%	1 670.4%
Executive & Council	30	65	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	260	69	2	.9%	56	21.4%	544	788.0%	602	871.8%	-	-	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	31	11.7%	(100.0%)
Community and Public Safety	735	1 092	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	702	1 068	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	33	24	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	130	115	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	30	15	-	-	-	-	-	-	-	-	-	-	-
Road Transport	100	100	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18 Budget: Main appropriation	2017/18 Budget: Adjusted Budget	2017/18 First Quarter: Actual Expenditure	2017/18 First Quarter: 1st Q as % of Main appropriation	2017/18 Second Quarter: Actual Expenditure	2017/18 Second Quarter: 2nd Q as % of Main appropriation	2017/18 Third Quarter: Actual Expenditure	2017/18 Third Quarter: 3rd Q as % of adjusted budget	2017/18 Year to Date: Actual Expenditure	2017/18 Year to Date: Total Expenditure as % of adjusted budget	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2016/17 to Q3 of 2017/18
Cash Flow from Operating Activities													
Receipts	73 277	73 277	22 092	30.1%	18 998	25.9%	21 228	29.0%	62 318	85.0%	19 002	67.8%	11.7%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	45 021	45 021	10 376	23.0%	9 970	22.1%	11 880	26.4%	32 226	71.6%	11 789	64.1%	.8%
Government - operating	26 705	26 705	10 758	40.3%	8 948	33.5%	9 192	34.4%	28 897	108.2%	5 743	71.4%	60.0%
Government - capital	1 000	1 000	800	80.0%	-	-	-	-	800	80.0%	1 300	100.0%	(100.0%)
Interest	550	550	158	28.7%	80	14.6%	157	28.5%	395	71.8%	170	67.3%	(7.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(71 528)	(71 528)	(19 628)	27.4%	(20 254)	28.3%	(18 322)	25.6%	(58 204)	81.4%	(16 779)	63.4%	9.2%
Suppliers and employees	(71 528)	(71 528)	(19 628)	27.4%	(20 254)	28.3%	(18 322)	25.6%	(58 204)	81.4%	(16 779)	60.0%	9.2%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	1 749	1 749	2 464	140.9%	(1 256)	(71.8%)	2 907	166.2%	4 114	235.3%	2 223	(128.3%)	30.8%
Cash Flow from Investing Activities													
Receipts	(691)	(691)	(118)	17.1%	(2 359)	341.4%	-	-	(2 477)	358.5%	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	(691)	(691)	(118)	17.1%	(2 359)	341.4%	-	-	(2 477)	358.5%	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 155)	(1 155)	2	(.2%)	(56)	4.8%	(544)	47.1%	(597)	51.7%	30	(2.0%)	(1 911.7%)
Capital assets	(1 155)	(1 155)	2	(.2%)	(56)	4.8%	(544)	47.1%	(597)	51.7%	30	(2.0%)	(1 911.7%)
Net Cash from/(used) Investing Activities	(1 846)	(1 846)	(116)	6.3%	(2 414)	130.8%	(544)	29.5%	(3 074)	166.6%	30	(1.4%)	(1 911.7%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(97)	(97)	2 348	(2 424.0%)	(3 670)	3 789.9%	2 363	(2 439.7%)	1 040	(1 073.9%)	2 253	(57.4%)	4.9%
Cash/cash equivalents at the year begin:	8 383	8 383	8 286	98.8%	10 634	126.8%	6 963	83.1%	8 286	98.8%	7 046	55.1%	(1.2%)
Cash/cash equivalents at the year end:	8 286	8 286	10 634	128.3%	6 963	84.0%	9 326	112.6%	9 326	112.6%	9 298	110.9%	.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	83	5.8%	40	2.8%	24	1.7%	1 275	89.6%	1 423	100.0%	-	-	-
Total By Income Source	83	5.8%	40	2.8%	24	1.7%	1 275	89.6%	1 423	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	83	5.8%	40	2.8%	24	1.7%	1 275	89.6%	1 423	100.0%	-	-	-
Total By Customer Group	83	5.8%	40	2.8%	24	1.7%	1 275	89.6%	1 423	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 900	54.7%	1 456	41.9%	34	1.0%	85	2.5%	3 474	60.6%
Auditor-General	42	1.8%	-	-	2 217	98.2%	-	-	2 259	39.4%
Other	-	-	-	-	-	-	-	-	-	-
Total	1 941	33.9%	1 456	25.4%	2 251	39.3%	85	1.5%	5 733	100.0%

Contact Details

Municipal Manager	Mr S Jooste (Stefanus)	023 449 1066
Financial Manager	Ms Ursula Baartman	023 449 1000

Source Local Government Database

1. All figures in this report are unaudited.